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COMMONWEALTH ACTS.  
VOL. XLII.

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THE ACTS  
OF  
THE PARLIAMENT  
OF THE  
COMMONWEALTH OF AUSTRALIA

PASSED DURING THE YEAR 1944,

IN

THE FIRST SESSION OF THE SEVENTEENTH PARLIAMENT  
OF THE COMMONWEALTH,

AND PORTION OF

THE SECOND SESSION OF THE SEVENTEENTH PARLIAMENT  
OF THE COMMONWEALTH,

WITH

TABLES, APPENDIX AND INDEX.

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1944.



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<i>Customs Tariff Validation Act 1928</i>	No. 3, 1928	1928 15
<i>Customs Tariff Validation Act 1929</i>	No. 21, 1929	1929 63
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<i>Dairy Produce Export Control Act 1935</i>	No. 70, 1935	1935 199
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Defence Act 1932 .. .. .	No. 50, 1932	1932	155
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Commerce (Trade Descriptions) Act 1905	No. 16, 1905	8th June, 1906 ..	1906, p. 131
Commercial Broadcasting Stations Licence Fees Act 1942	No. 34, 1942	1st July, 1942 ..	1942, p. 1563

\* Sections 1, 2, 4, 5 and 6 of the *Acts Interpretation Act 1930* commenced on the date of the Royal assent, the remaining section (section 3) was proclaimed to commence on the 27th October, 1930. See *Gazette*, 25th October, 1930, p. 2093.)

† By section 2 of the *Australian Soldiers' Repatriation Act 1918* that Act commenced on the date on which the *Australian Soldiers' Repatriation Act 1917* was proclaimed to commence.

‡ Section 2 of the *Australian Soldiers' Repatriation Act 1943* provides that certain sections of the Act shall come into operation on a date to be fixed by Proclamation. These sections were proclaimed to come into operation on 6th May, 1943. (See *Gazette*, 1943, p. 838.)

§ Section 3 only of the *Beaches, Fishing Grounds and Sea Routes Protection Act 1932* is to commence on a date to be fixed by Proclamation. The section was proclaimed to commence on the 16th January, 1933. (See *Gazette*, 12th January, 1933, p. 53.)

|| Sections 1, 2, 5, and 29 of the *Canned Fruits Export Control Act 1926* commenced on the date of the Royal assent, and the remaining sections commenced on the date fixed by Proclamation.

ALPHABETICAL TABLE OF ACTS, THE DATES FOR THE COMMENCEMENT OF  
WHICH ARE FIXED BY PROCLAMATION—*continued.*

Short Title.	Number and Year.	Proclaimed Date of Commencement.	Year and Page of <i>Gazette</i> in which Proclamation appears.
Commonwealth Bank Act 1911	No. 18, 1911	15th July, 1912 ..	1912, p. 1249
Commonwealth Bank Act 1920	No. 43, 1920	14th December, 1920	1920, p. 2275
Commonwealth Bank Act 1924	No. 15, 1924	10th October, 1924 .	1924, p. 1937
Commonwealth Bank Act 1943	No. 13, 1943	27th September, 1943	1943, p. 1789
Commonwealth Bank (Savings Bank) Act 1927	No. 36, 1927	9th June, 1928 ..	1928, p. 1083
Commonwealth Conciliation and Arbitration Act 1926	No. 22, 1926	26th June, 1926 ..	1926, p. 1059
Commonwealth Conciliation and Arbitration Act 1928	No. 18, 1928	13th August, 1928 ..	1928, p. 2298
Commonwealth Debt Conversion Act 1931	No. 18, 1931	10th August, 1931 ..	1931, p. 1313
Commonwealth Debt Conversion Act (No. 2) 1931	No. 1, 1932	16th January, 1932..	1932, p. 50
Commonwealth Electoral Act 1909	No. 19, 1909	15th January, 1910.	1910, p. 29
Commonwealth Electoral Act 1911	No. 17, 1911	27th March, 1912 ..	1912, p. 430
Commonwealth Electoral Act 1918*	No. 27, 1918	{ 25th November, 1918 21st March, 1919 . 14th December, 1920	1918, p. 2257
Commonwealth Electoral Act 1922	No. 14, 1922		1919, p. 401
Commonwealth Electoral Act 1940	No. 19, 1940		1920, p. 2277
Commonwealth Electoral (War-time) Act 1917 (Part II.)	No. 8, 1917	4th October, 1922 ..	1922, p. 1787
Commonwealth Employees' Compensation Act 1930	No. 24, 1930	16th August, 1940 ..	1940, p. 1727
Commonwealth Housing Act 1927	No. 35, 1927	23rd March, 1917 ..	1917, p. 541
Commonwealth Public Service Act 1902	No. 5, 1902	10th November, 1930	1930, p. 2230
Commonwealth Public Service Act 1922	No. 21, 1922	9th June, 1928 ..	1928, p. 1083
Commonwealth Public Service Act 1924	No. 46, 1924	1st January, 1903 ..	1902, p. 651
Commonwealth Shipping Act 1923	No. 3, 1923	19th July, 1923 ..	1923, p. 1035
Commonwealth Workmen's Compensation Act 1912	No. 29, 1912	15th November, 1924	1924, p. 2715
Copyright Act 1905 ..	No. 25, 1905	1st September, 1923	1923, p. 1217
Crimes Act 1926 ..	No. 9, 1926	5th February, 1913..	1913, p. 167
Customs Act 1901 ..	No. 6, 1901	1st January, 1907 ..	1907, p. 1
Customs Act 1920 ..	No. 41, 1920	29th March, 1926 ..	1926, p. 437
Customs Tariff 1923 ..	No. 22, 1923	4th October, 1901 ..	1901, p. 165
Customs Tariff (No. 6) 1939	No. 62, 1939	11th November, 1920	1920, p. 2097
Customs Tariff (Canadian Preference) 1931	No. 13, 1931	13th September, 1923	1923, p. 2111
Customs Tariff (Exchange Adjustment) Act (No. 4) 1939	No. 63, 1939	1st January, 1940 ..	1939, p. 2773
Customs Tariff (Newfoundland Preference) 1939	No. 50, 1939	3rd August, 1931 ..	1931, p. 1269
Customs Tariff (New Zealand Preference) 1922	No. 3, 1922	1st January, 1940 ..	1939, p. 2773
Customs Tariff (New Zealand Preference) 1933	No. 26, 1933	14th December, 1939	1939, p. 2751
		1st September, 1922	1922, p. 1295
		1st December, 1933..	1933, p. 1640

\* Some of the provisions of this Act were proclaimed to commence on the first date specified, and the remaining provisions were brought into operation on the later dates.

ALPHABETICAL TABLE OF ACTS, THE DATES FOR THE COMMENCEMENT OF  
WHICH ARE FIXED BY PROCLAMATION—*continued.*

Short Title.	Number and Year.	Proclaimed Date of Commencement.	Year and Page of Gazette in which Proclamation appears.
Customs Tariff (New Zealand Preference) 1934	No. 2, 1934	3rd July, 1934 ..	1934, p. 999
Customs Tariff (Papua and New Guinea Preference) 1936	No. 84, 1936	21st December, 1936	1936, p. 2277
Customs Tariff (Southern Rhodesian Preference) 1941	No. 13, 1941	10th April, 1941 ..	1941, p. 778
Dairy Produce Act 1933 ..	No. 58, 1933	2nd May, 1934 ..	1934, p. 667
Dairy Produce Export Control Act 1924*	No. 38, 1924	23rd February, 1925	1925, p. 244
<i>Daylight Saving Act</i> 1916 ..	No. 40, 1916	1st January, 1917 ..	1916, p. 3455
Debt Conversion Agreement Act 1931	No. 14, 1931	30th July, 1931 ..	1931, p. 1271
Debt Conversion Agreement Act (No. 2) 1931	No. 52, 1931	15th January, 1932..	1932, p. 48
Defence Act 1903 .. ..	No. 20, 1903	1st March, 1904 ..	1904, p. 119
Defence Act 1909 .. ..	No. 15, 1909	1st January, 1911 ..	1910, p. 1571
Defence Act 1939 .. ..	No. 13, 1939	6th July, 1939 ..	1939, p. 1263
Defence (Civil Employment) Act 1918	No. 17, 1918	26th August, 1918 ..	1918, p. 1689
Defence (Visiting Forces) Act 1939	No. 5, 1939	1st June, 1940 ..	1940, p. 1193
Designs Act 1906 .. ..	No. 4, 1906	1st January, 1907 ..	1907, p. 1
Development and Migration Act 1926	No. 29, 1926	1st October, 1926 ..	1926, p. 1583
Development and Migration Act 1930	No. 11, 1930	1st July, 1930 ..	1930, p. 1241
Distillation Act 1901 ..	No. 8, 1901	7th October, 1901 ..	1901, p. 167
Dried Fruits Export Control Act 1924†	No. 40, 1924	6th February, 1925..	1925, p. 189
Economic Research Act 1929	No. 9, 1929		
<i>Entertainments Tax Act</i> 1918	No. 25, 1918	12th November, 1918	1918, p. 2195
<i>Entertainments Tax Act</i> 1919	No. 11, 1919	1st December, 1919	1919, p. 1785
<i>Entertainments Tax Act</i> 1925	No. 23, 1925	15th October, 1925 ..	1925, p. 1551
<i>Entertainments Tax Act</i> 1942	No. 42, 1942	1st October, 1942 ..	1942, p. 2351
<i>Entertainments Tax Act</i> 1944	No. 7, 1944	1st May, 1944 ..	1944, p. 914
<i>Entertainments Tax Assessment Act</i> 1942	No. 41, 1942	1st October, 1942 ..	1942, p. 2351
Excise Act 1901 .. ..	No. 9, 1901	7th October, 1901 ..	1901, p. 167
Excise Tariff 1913 .. ..	No. 6, 1913	11th December, 1913	1913, p. 3169
Financial Agreement Act 1944	No. 46, 1944	28th December, 1944	1944, p. 2859
Financial Emergency Act 1931‡	No. 10, 1931	20th July, 1931 ..	1931, p. 1195
Financial Emergency Act 1932§	No. 35, 1932		
Financial Relief Act 1933	No. 17, 1933	27th October, 1933..	1933, p. 1487
Extradition Act 1903 ..	No. 12, 1903	16th July, 1904 ..	1904, p. 837
<i>Fresh Fruits Overseas Marketing Act</i> 1927¶	No. 22, 1927		

\* Sections 1, 2, 5, and 30 of the *Dairy Produce Export Control Act* 1924 commenced on the date of the Royal assent and the remaining sections commenced on the date fixed by Proclamation.

† Sections 1, 2, 5 and 29 of the *Dried Fruits Export Control Act* 1924 commenced on the date of the Royal assent, and the remaining sections commenced on the date fixed by Proclamation.

‡ Part I. of the *Financial Emergency Act* 1931 commenced on the date of the Royal assent: the remaining Parts and sections were proclaimed to commence on the 20th July, 1931. (*See Gazette*, 17th July, 1931, p. 1195.)

§ Section 2 of the *Financial Emergency Act* 1932 provides that the several sections of the Act, other than Sections 1 and 2 (which shall commence on the date on which the Act receives the Royal assent), shall commence on such dates as are respectively fixed by Proclamation. Sections 3, 4, 5, 6, 7, 8, 9, 10, 11, 19 and 20, were proclaimed to commence on 5th October, 1932, and sections 12, 13, 14, 15, 16, 17 and 18 on 12th October, 1932. (*See Gazette*, 4th October, 1932, p. 1277.)

|| Parts I. and IV. of the *Financial Relief Act* 1933, except section 18, commenced on the date of the Royal assent; the remaining Parts and sections of the Act, except where otherwise provided, were proclaimed to commence on the 27th October, 1933. (*See Gazette*, 26th October, 1933, p. 1487.)

¶ Sections 1, 2, 6, and 30 of the *Fresh Fruits Overseas Marketing Act* 1927 commenced on the date of the Royal assent, and the remaining sections are to commence on a date to be fixed by Proclamation. At the poll of growers taken under section 2 of the Act, a majority of the growers was not in favour of the Act being brought into operation. (*See Gazette* 1927, p. 2111.) This Act has since been repealed by the *Statute Law Revision Act* 1934 (No. 45, 1934).

ALPHABETICAL TABLE OF ACTS, THE DATES FOR THE COMMENCEMENT OF WHICH ARE FIXED BY PROCLAMATION—*continued.*

Short Title.	Number and Year	Proclaimed Date of Commencement	Year and Page of Gazette in which Proclamation appears
Gold Bounty Act 1930 .	No. 75, 1930	1st January, 1931 ..	1930, p. 2611
Immigration Restriction Amendment Act 1905	No. 17, 1905	1st February, 1906 ..	1906, p. 96
Income Tax Act 1943 ..	No. 11, 1943	1st April, 1943 ..	1943, p. 717
Income Tax Assessment Act 1943*	No. 10, 1943		
Insurance Act 1932 ..	No. 4, 1932	23rd March, 1932 ..	1932, p. 387
Invalid and Old-age Pensions Act 1908†	No. 17, 1908	15th April, 1909 ..	1909, p. 921
Invalid and Old-age Pensions Act 1916	No. 32, 1916	2nd October, 1916 ..	1916, p. 2705
Invalid and Old-age Pensions Act 1917	No. 22, 1917	27th September, 1917	1917, p. 2554
Invalid and Old-age Pensions Act 1920	No. 53, 1920	13th January, 1921	1920, p. 2301
Invalid and Old-age Pensions Act 1923	No. 15, 1923	13th September, 1923	1923, p. 1829
Invalid and Old-age Pensions Act 1926	No. 44, 1926	7th October, 1926 ..	1926, p. 1661
Invalid and Old-age Pensions Act 1928	No. 31, 1928	4th October, 1928 ..	1928, p. 2723
Invalid and Old-age Pensions Act 1931	No. 46, 1931	12th November, 1931	1931, p. 1820
Invalid and Old-age Pensions (Reciprocity with New Zealand) Act 1943	No. 36, 1943	1st September, 1943	1943, p. 1996
Jervis Bay Territory Acceptance Act 1915	No. 19, 1915	4th September, 1915	1915, p. 1710
Judiciary Act 1927‡	No. 9, 1927		
Lands Acquisition Act 1906..	No. 13, 1906	1st July, 1907 ..	1907, p. 903
Lighthouses Act 1911§	No. 14, 1911	1st July, 1915 ..	1915, p. 1183
London Naval Treaty Act 1930	No. 44, 1930		
Marine Insurance Act 1909..	No. 11, 1909	1st July, 1910 ..	1910, p. 993
Maternity Allowance Act 1912	No. 8, 1912	10th October, 1912 ..	1912, p. 2261
Meat Industry Encouragement Act 1924	No. 55, 1924	11th March, 1925 ..	1925, p. 367
Meat Export Control Act 1935	No. 52, 1935	2nd January, 1936 ..	1936, p. 1
Motor Industry Bounty Act 1938	No. 54, 1938	7th December, 1938..	1938, p. 2793
National Debt Sinking Fund Act 1928	No. 19, 1928	6th September, 1928	1928, p. 2563

\* Sub-section (2.) of section 2 of the *Income Tax Assessment Act 1943* provides :—

"(2.) Section seventeen of this Act, and section seventy-six of this Act (insofar as it inserts sections two hundred and fifty-one E and two hundred and fifty-one O in the Principal Act) shall come into operation on a date to be fixed by proclamation."

These sections were proclaimed to come into operation on 1st July, 1948. (*See Gazette*, 1948, p. 1289.)

† Part IV. of the *Invalid and Old-age Pensions Act 1908-1909* was brought into operation on 19th November 1910. (*See Gazette*, 19th November, 1910, p. 1765.)

‡ The *Judiciary Act 1927* was proclaimed to commence on the 2nd September, 1929 (*see Gazette*, 1929, p. 1854) and the date of the repeal of section 8 of the *Seat of Government Acceptances Act 1909* and section 11 of the *Seat of Government (Administration) Act 1910* is fixed by Proclamation as the 25th November, 1930 (*see sections 7 and 8 of the Judiciary Act 1927 and Gazette*, 1930, p. 2371).

§ Section 2 of the *Lighthouses Act 1915* provides that that Act shall be deemed to commence on the day upon which the *Lighthouses Act 1911* is proclaimed to commence.

|| Sections 1 and 3 of the *London Naval Treaty Act 1930* commenced on the date of the Royal assent and the remaining section is to commence on a date to be fixed by Proclamation.

ALPHABETICAL TABLE OF ACTS, THE DATES FOR THE COMMENCEMENT OF WHICH ARE FIXED BY PROCLAMATION—*continued.*

Short Title	Number and Year.	Proclaimed Date of Commencement	Year and Page of Gazette in which Proclamation appears.
National Health and Pensions Insurance Act 1933*	No. 25, 1938		
National Health and Pensions Insurance (Employees' Contributions) Act 1938†	No. 27, 1938	4th September, 1939	1939, p. 1
National Health and Pensions Insurance (Employers' Contributions) Act 1938†	No. 26, 1938	4th September, 1939	1939, p. 1
Nationality Act 1920 ..	No. 48, 1920	1st January, 1921 ..	1921, p. 1
Nationality Act 1936 ..	No. 62, 1936	1st April, 1937 ..	1937, p. 503
Naturalization Act 1903 ..	No. 11, 1903	1st January, 1904 ..	1903, p. 833
Nauru Island Agreement Act 1919	No. 8, 1919	28th October, 1920.	1920, p. 2004
Naval Properties Transfer Act 1925	No. 19, 1925		
Navigation Act 1912‡	No. 4, 1913		
Navigation Act 1919 ..	No. 32, 1919	23rd December, 1919	1919, p. 2483
Navigation Act 1920 ..	No. 1, 1921	21st March, 1921 ..	1921, p. 445
Navigation Act 1925 ..	No. 8, 1925	24th August, 1925 ..	1925, p. 1281
Navigation Act 1926 ..	No. 8, 1926	3rd March, 1926 ..	1926, p. 287
Navigation Act 1935 ..	No. 30, 1935	1st October, 1934 ..	1935, p. 997
Navigation Act 1942 ..	No. 1, 1943	17th February, 1943	1943, p. 469
Navigation (Maritime Conventions) Act 1934 ..	No. 49, 1934	24th December, 1934	1934, p. 2557
New Guinea Act 1920 ..	No. 25, 1920	9th May, 1921 ..	1921, p. 639

\* Part I. and Part II. of the *National Health and Pensions Insurance Act 1938* were proclaimed to commence on 6th July, 1938. (*See Gazette*, 1938, p. 1855.) Division 1 of Part VII. and section 192 were proclaimed to commence on 16th December, 1938. (*See Gazette*, 1938, p. 2835.) The remaining Parts, sections and Schedules were proclaimed to commence on 4th September, 1939 (*see Gazette*, 1939, p. 2), but the Proclamation was annulled by the *National Health and Pensions Insurance Act 1939* (No. 8 1939)

† The Proclamation fixing the date of commencement of this Act was annulled by the *National Health and Pensions Insurance Act 1939* (No. 8, 1939).

‡ Certain sections only of the *Navigation Act 1912* were proclaimed to commence on 2nd March, 1920, but this proclamation was annulled by s. 3 of the *Navigation Act 1920*.

The following sections of the *Navigation Act 1912-1935* have since been proclaimed to commence on the undermentioned dates—

Sections 1, 1A, 2, 3, 6-10, 14, 43, 44, 47A, 50, 77, 85, 88, 91, 92, 122A, 132, 135-138, 187, 204A, 250-265A, 269A, 284-293, 317A, 378-380, 384, 386, 387, 389, 391-396, 399-405, 407, 410A, 413, 414, 416, 418A, 422, 423, 423A, 424, 425 and Schedules I., II., IV. and V.—

To commence on 1st July, 1921. *See Gazette*, 1921, p. 489.

Sections 123 and 231—

To commence on 1st October, 1921. *See Gazette*, 1921, pp. 489 and 1230

Sections 11-13, 26, 28-42, 45-47, 48, 49, 51-76, 78-84, 86, 87, 89, 90, 93, 94, 99-115, 127-131, 133, 134, 139, 140, 142-148, 164-176, 177-186, 388, 390, 397, 398, 406, 410, 411, 412, 415, 417, 418 and 419—

To commence on 1st March, 1922. *See Gazettes*, 1921, p. 1377 and 1922, p. 67

Sections 116-120, 122, 124-126, 149-163, 204-317, 318-329, 381, 382, 383, 385, 408, 409 and Schedule III.—

To commence on 1st February, 1923 *See Gazette*, 1922, p. 2757.

Section 235—

To commence on 1st March, 1923. *See Gazette*, 1923, p. 289.

Sections 4, 5, 15-25, 27, 187A, 188-201, 201A, 202-204, 205, 206, 206A, 207-217, 217A, 218-230, 232-234, 243-258, 258A, 268, 269, Part V. (sections 270-283), Part IX. (sections 356-387 and 369-377), sections 420 and 421.—

To commence on 1st October, 1923. *See Gazette*, 1923, p. 990.

Sections 293A and 422A—

To commence on 31st August, 1925. *See Gazette*, 1925, p. 1235.

Sections 40A, 40B, 46A, 187A, 191, 191A, 191B, 192A, 215, 229, 230, 253A, 253B, 265, 351 and Schedules VI and VII.—

To commence on 15th April, 1935. *See Gazettes*, 1935, pp. 502, 533 and 536.

Section 231A—

To commence on 1st October, 1935. *See Gazette*, 1935, p. 997.

Sections 218, 218A, 219, 219A, 219B, 219C, 220, 220A, 221, 221A, 222, 222A, 223, 223A, 224, 224A, 225, 225A, 226, 226A and 227—

To commence on 30th March 1936. *See Gazette*, 1935, p. 1060.

Sections 197A, 198A, 206B, 206C, 206D, 206E, 206F, 206G, 206H, 216 and 216A—

To commence on 31st October, 1935. *See Gazette*, 1935, p. 1225.

The remaining sections have not yet been proclaimed to commence.

ALPHABETICAL TABLE OF ACTS, THE DATES FOR THE COMMENCEMENT OF WHICH ARE FIXED BY PROCLAMATION—*continued.*

Short Title	Number and Year.	Proclaimed Date of Commencement	Year and Page of Gazette in which Proclamation appears
New Guinea Act 1932 ..	No. 51, 1932	2nd May, 1933 ..	1933, p. 580
Newsprinting Paper Bounty Act 1938	No. 64, 1938		
New Zealand Re-exports Act 1924	No. 21, 1924	1st October, 1925 ..	1925, p. 923
Norfolk Island Act 1913 ..	No. 15, 1913	1st July, 1914 ..	1914, p. 1043
Norfolk Island Act 1935 ..	No. 14, 1935	21st June, 1935 ..	1935, p. 865
Northern Australia Act 1926	No. 16, 1926	1st February, 1927 ..	1927, p. 137
Northern Australia Survey Act 1934	No. 61, 1934	31st May, 1935 ..	1935, p. 755
Northern Territory Acceptance Act 1910*	No. 20, 1910	1st January, 1911 ..	1910, p. 1901
Northern Territory Acceptance Act 1919	No. 24, 1919	1st January, 1920 ..	1919, p. 2486
Northern Territory (Administration) Act 1931	No. 5, 1931	12th June, 1931 ..	1931, p. 931
Northern Territory (Administration) Act (No. 2) 1940	No. 87, 1940	12th June, 1941 ..	1941, p. 1255
Northern Territory Representation Act 1922	No. 18, 1922	11th October, 1922 ..	1922, p. 1787
Officers' Rights Declaration Act 1928	No. 16, 1928	28th June, 1928 ..	1928, p. 2058
Oodnadatta to Alice Springs Railway Act 1926	No. 3, 1926	22nd March, 1926 ..	1926, p. 390
Papua Act 1905 .. ..	No. 9, 1905	1st September, 1906	1906, p. 1141
Passports Act 1938 ..	No. 15, 1938	1st July, 1939 ..	1939, p. 993
Patents Act 1903 .. ..	No. 21, 1903	1st June, 1904 ..	1904, p. 441
Patents Act 1930 .. ..	No. 76, 1930	2nd February, 1931 ..	1931, p. 76
Patents, Trade Marks and Designs Act 1910	No. 19, 1910	1st April, 1911 ..	1911, p. 881
<i>Pearl-shell Overseas Marketing Act 1927†</i>	No. 13, 1927		
Pharmaceutical Benefits Act 1944	No. 11, 1944		
Port Augusta to Port Pirie Railway Act 1935‡	No. 72, 1935		
<i>Port Augusta to Red Hill Railway Act 1930§</i>	No. 77, 1930		
Post and Telegraph Rates Act 1902	No. 13, 1902	1st November, 1902	1902, p. 503
Post and Telegraph Rates Act 1918	No. 24, 1918	28th October, 1918..	1918, p. 2075
Post and Telegraph Rates Act 1920	No. 27, 1920	1st October, 1920 ..	1920, p. 1285
Post and Telegraph Rates Act 1923	No. 16, 1923	1st October, 1923 ..	1923, p. 1831
Post and Telegraph Rates Act 1930	No. 20, 1930	4th August, 1930 ..	1930, p. 1647
Post and Telegraph Rates Act 1931	No. 1, 1931	16th April, 1931 ..	1931, p. 457

\* By section 2 of the *Northern Territory (Administration) Act 1910* that Act commenced on the date on which the *Northern Territory Acceptance Act 1910* was proclaimed to commence.

† Sections 1, 2, 5, and 29 of the *Pearl-shell Overseas Marketing Act 1927* commenced on the date of the Royal assent, and the remaining sections are to commence on the date fixed by Proclamation. This Act has since been repealed by the *Statute Law Revision Act 1934* (No. 45, 1934).

‡ Section 2 of the *Port Augusta to Port Pirie Railway Act 1935* provides that Part I. of the Act shall commence on the day the Act receives the Royal assent and the remaining Parts shall commence on such dates as are respectively fixed by Proclamation. Parts II. and IV. were proclaimed to commence on 20th December, 1935 (see *Gazette*, 19th December, 1935, p. 1953) and Part III. on 23rd December, 1935 (see *Gazette*, 20th December, 1935, p. 1997).

§ Section 2 of the *Port Augusta to Red Hill Railway Act 1930* provides that the Act shall commence on a date to be fixed by Proclamation. This section was repealed by section 2 of the *Port Augusta to Red Hill Railway Act 1935* (No. 25, 1935). Both of the Acts have since been repealed by the *Port Augusta to Port Pirie Railway Act 1935* (No. 72, 1935).

ALPHABETICAL TABLE OF ACTS, THE DATES FOR THE COMMENCEMENT OF WHICH ARE FIXED BY PROCLAMATION—*continued.*

Short Title.	Number and Year.	Proclaimed Date or Commencement.	Year and Page of Gazette in which Proclamation appears.
Post and Telegraph Rates Act 1940	No. 23, 1940	10th June, 1940 ..	1940, p. 1227
Post and Telegraph Rates Act 1941	No. 54, 1941	10th December, 1941	1941, p. 2716
Postal Rates Act 1910 ..	No. 24, 1910	1st May, 1911 ..	1911, p. 1319
Postal Rates (Defence Forces) Act 1939	No. 48, 1939	18th December, 1939	1939, p. 2759
Primary Produce Export Charges Act 1935	No. 69, 1935	16th December, 1935	1935, p. 1907
Primary Produce Export Charges Act 1937	No. 9, 1937	15th November, 1937	1937, p. 1962
Primary Produce Export Charges Act 1938	No. 60, 1938	15th January, 1940..	1940, p. 85
Primary Produce Export Organization Act 1935	No. 71, 1935	16th December, 1935	1935, p. 1907
Quarantine Act 1908 ..	No. 3, 1908	1st July, 1909 ..	1909, p. 1175
<i>Raw Cotton Bounty Act</i> 1934	No. 22, 1934	1st February, 1935 ..	1935, p. 93
River Murray Waters Act 1915	No. 46, 1915	31st January, 1917..	1917, p. 1
<i>River Murray Waters Act</i> 1920	No. 56, 1920	*	
River Murray Waters Act 1923	No. 20, 1923	16th November, 1923	1923, p. 2209
River Murray Waters Act 1934	No. 11, 1934	23rd November, 1934	1934, p. 1909
Rules Publication Act 1916	No. 16, 1916	1st July, 1916 ..	1916, p. 1364
<i>Sales Tax Assessment (Fiji Imports) Act</i> 1934	No. 62, 1934	17th January, 1935..	1935, p. 57
<i>Sales Tax Assessment (New Zealand Imports) Act</i> 1933	No. 25, 1933	1st December, 1933..	1933, p. 1649
<i>Sanctions Act</i> 1935† ..	No. 48, 1935		
Sea-Carriage of Goods Act 1924	No. 22, 1924	1st January, 1925 ..	1924, p. 2125
Seamen's Compensation Act 1909	No. 29, 1909	1st March, 1910 ..	1910, p. 669
Seamen's Compensation Act 1911	No. 13, 1911	15th February, 1912	1912, p. 215
Seat of Government Acceptance Act 1909‡	No. 23, 1909	22nd January, 1910	1910, p. 43
Seat of Government Acceptance Act 1922	No. 28, 1922	17th June, 1925 ..	1925, p. 986
Seat of Government Acceptance Act 1929	No. 10, 1929	21st October, 1929 ..	1929, p. 2221
Seat of Government (Administration) Act 1924	No. 8, 1924	1st January, 1925 ..	1924, p. 2847
Seat of Government (Administration) Act 1926	No. 32, 1926	3rd September, 1926	1926, p. 1449
Seat of Government (Administration) Act 1928	No. 44, 1928	29th December, 1928	1928, p. 3499
Seat of Government (Administration) Act 1930	No. 2, 1930	1st May, 1930 ..	1930, p. 891
Seat of Government (Administration) Act 1931	No. 9, 1931	17th August, 1931 ..	1931, p. 1311
Ship Bounty Act 1939 ..	No. 45, 1939	1st January, 1940 ..	1939, p. 2773
Spirits Act 1906 ..	No. 21, 1906	1st January, 1907 ..	1907, p. 1
States Grants (Entertainments Tax Reimbursement) Act 1942	No. 43, 1942	1st October, 1942 ..	1942, p. 2351

\* This Act has since been repealed by the *River Murray Waters Act* 1923, s. 4.

† Section 4 only of the *Sanctions Act* 1935 is to commence on a date to be fixed by Proclamation. This section was proclaimed to commence on 16th November, 1935. (See *Gazette*, 15th November 1935, p. 1809.) This Act has ceased to have any force or effect. See Proclamation, *Gazette*, 15th July, 1936, p. 1295.

‡ By section 2 of the *Seat of Government (Administration) Act* 1910 that Act commenced on the 1st day of January, 1911 (see *Gazette*, 8th December, 1910, p. 1351), that being the day on which the Territory for the Seat of Government became accepted by the Commonwealth.

ALPHABETICAL TABLE OF ACTS, THE DATES FOR THE COMMENCEMENT OF WHICH ARE FIXED BY PROCLAMATION—*continued*.

Short Title	Number and Year	Proclaimed Date of Commencement	Year and Page of <i>Gazette</i> in which Proclamation appears.
Sugar Bounty Abolition Act 1912	No. 26, 1912	26th July, 1913 ..	1913, p. 1785
<i>Sugar Bounty Act 1913*</i> ..	No. 7, 1913	11th December, 1913	1913, p. 3169
Sugar Excise Repeal Act 1912	No. 25, 1912	26th July, 1913 ..	1913, p. 1785
<i>Sulphur Bounty Act 1923</i> ..	No. 21, 1923	13th September, 1923	1923, p. 1858
Superannuation Act 1922 ..	No. 33, 1922	20th November, 1922	1922, p. 2067
Superannuation Act 1924 ..	No. 45, 1924	23rd October, 1924 ..	1924, p. 2043
Superannuation Act 1942 ..	No. 53, 1942	2nd November, 1942	1942, p. 2569
Surplus Revenue Act 1908 ..	No. 15, 1908	13th June, 1908 ..	1908, p. 973
Tariff Board Act 1921 ..	No. 21, 1921	15th March, 1922 ..	1922, p. 385
Tariff Board Act 1923 ..	No. 25, 1923	1st March, 1924 ..	1924, p. 405
Taxation of Loans Act 1923†	No. 30, 1923		
Therapeutic Substances Act 1937	No. 22, 1937		
Trade Agreement (Brazil) Act 1939	No. 83, 1939	1st January, 1940 ..	1939, p. 2774
Trade Agreement (Greece) Act 1940	No. 28, 1940	17th June, 1940 ..	1940, p. 1241
Trade Agreement (Newfoundland) Act 1939	No. 49, 1939	14th December, 1939	1939, p. 2751
Trade Agreement (Southern Rhodesia) Act 1941	No. 10, 1941	10th April, 1941 ..	1941, p. 778
Trade Agreement (Switzerland) Act 1938	No. 57, 1938	10th December, 1938	1938, p. 2836
Trade Marks Act 1905 ..	No. 20, 1905	2nd July, 1906 ..	1906, p. 783
Trading with the Enemy Act 1916	No. 20, 1916	1st September, 1916	1916, p. 1757
Transport Workers Act 1929	No. 3, 1929	1st July, 1929 ..	1929, p. 1393
Treaties of Washington Act 1922	No. 4, 1922		
Tyre Cord Bounty Act 1939	No. 75, 1939		
Unemployment and Sickness Benefits Act 1944	No. 10, 1944		
War Service Homes Act 1918	No. 43, 1918	6th March, 1919 ..	1919, p. 377
Whaling Act 1935 ..	No. 62, 1935	24th August, 1936 ..	1936, p. 1551
<i>Wheat Advances Act 1930‡</i> ..	No. 78, 1930		
Wheat and Wheat Products Act 1935	No. 65, 1935		
Wine Overseas Marketing Act 1929§	No. 6, 1929	21st June, 1929 ..	1929, p. 1445

\* This Act has since been repealed by the *Statute Law Revision Act 1934* (No. 45, 1934).

† Sections 1-3 and 5 of the *Taxation of Loans Act 1923* commenced on the date of the Royal assent, the remaining section (section 4) is to commence on a date to be fixed by Proclamation.

‡ Sections 1-12 and 16 and 17 of the *Wheat Advances Act 1930* commenced on the date of the Royal assent and the remaining sections are to commence on a date to be fixed by Proclamation. This Act has since been repealed by the *Statute Law Revision Act 1934* (No. 45, 1934).

§ Sections 1, 2, 6 and 30 of the *Wine Overseas Marketing Act 1929* commenced on the date of the Royal assent and the remaining sections commenced on the date fixed by Proclamation.

# CHRONOLOGICAL TABLE OF ACTS PASSED FROM 1901 TO 1944 SHOWING HOW THEY ARE AFFECTED BY ACTS PASSED DURING THE YEAR 1944.\*

NOTE.—Short titles of Acts not now in force are printed in italics.

## ABBREVIATIONS.

In this Table—

“ad.” signifies “added”.

“am.” signifies “amended”.

“amended” signifies that the operation of one or more sections of the Act has been affected.

“rep.” signifies “repealed”.

“rs.” signifies “repealed and fresh section substituted”.

Number and Year	Short Title	How affected	Act by which affected
No. 17, 1908	Invalid and Old-age Pensions Act 1908	Sec. 4 am. ..	No. 16, 1944
		Sec. 23 renumbered 23AA	No. 16, 1944
		Sec. 23F am. ..	No. 16, 1944
		Sec. 24 am. ..	No. 16, 1944
		Sec. 31 am. ..	No. 16, 1944
		Sec. 37 am. ..	No. 16, 1944
		Sec. 46 am. ..	No. 16, 1944
		Sec. 47 am. ..	No. 16, 1944
		Sec. 47A rep. ..	No. 16, 1944
		Sec. 51 rs. ..	No. 16, 1944
No. 3, 1911	Statutory Declarations Act 1911	Sec. 5 am. ..	No. 25, 1944
		Sec. 7 am. ..	No. 25, 1944
		Schedule am. ..	No. 25, 1944
No. 8, 1912	Maternity Allowance Act 1912	Sec. 2A am. ..	No. 12, 1944
		Sec. 4 am. ..	No. 12, 1944
		Sec. 5 rs. ..	No. 12, 1944
		Sec. 7A am. ..	No. 12, 1944
		Sec. 9A am. ..	No. 12, 1944
No. 5, 1928	Financial Agreement Act 1928	Affected ..	No. 46, 1944
No. 5, 1930	Solar Observatory Fund Act 1930	Title am. ...	No. 41, 1944
		Sec. 2 am. ..	No. 41, 1944
		Sec. 3 am. ..	No. 41, 1944
		Sec. 5 am. ..	No. 41, 1944
		Sec. 9 rs. ..	No. 41, 1944
		Sec. 11 am. ..	No. 41, 1944
		Sec. 12 am. ..	No. 41, 1944
No. 16, 1930	Forestry Bureau Act 1930..	Sec. 2 am. ..	No. 13, 1944
		Sec. 12A ad. ..	No. 13, 1944
		Sec. 12B ad. ..	No. 13, 1944
		Sec. 12C ad. ..	No. 13, 1944
		Sec. 13 am. ..	No. 13, 1944
		Sec. 4 am. ..	No. 8, 1944
		Sec. 4A ad. ..	No. 8, 1944
No. 24, 1930	Commonwealth Employees' Compensation Act 1930	Sec. 9 am. ..	No. 8, 1944
		Sec. 9A ad. ..	No. 8, 1944
		Sec. 10 am. ..	No. 8, 1944
		Sec. 11 rs. ..	No. 8, 1944
		Sec. 12 am. ..	No. 8, 1944

\* Complete Chronological Tables of Acts passed from 1901 onwards showing how they are affected by subsequent legislation or lapse of time will be found in all previous annual volumes of Acts up to and including Volume XLII. (1943).

CHRONOLOGICAL TABLE OF ACTS PASSED FROM 1901 TO 1944, ETC.—  
*continued.*

Number and Year	Short Title.	How affected	Act by which affected.
No. 24, 1930	Commonwealth Employees' Compensation Act 1930 — <i>continued.</i>	Sec. 13 am. ..	No. 8, 1944
		Sec. 19 am. ..	No. 8, 1944
		Sec. 23 am. ..	No. 8, 1944
		First Schedule am. . .	No. 8, 1944
		Second Schedule rs. . .	No. 8, 1944
No. 60, 1935	Sales Tax Exemptions Act 1935	Third Schedule rs. . .	No. 8, 1944
		First Schedule am. . .	No. 31, 1944
No. 27, 1936	Income Tax Assessment Act 1936	Sec. 5 am. ..	No. 3, 1944
		Sec. 6 am. ..	No. 3, 1944
		Sec. 16 am. ..	No. 28, 1944
		Sec. 23 am. ..	No. 3, 1944
		Secs. 53A-53E ad. . .	No. 28, 1944
		Sec. 60 am. .	No. 3, 1944
		Sec. 66 rs. . .	No. 3, 1944
		Sec. 72B am. . .	No. 28, 1944
		Sec. 78 am. . .	No. 3, 1944
		Sec. 79 ad. . .	No. 3, 1944
		Sec. 80 am. . .	No. 3, 1944
		Sec. 81 am. . .	No. 3, 1944
		Sec. 103 am. . .	No. 3, 1944
		Sec. 109A am. . .	No. 3, 1944
		Sec. 160 am. . .	No. 28, 1944
		Division 18 of Part III. (Secs. 160AF-160AM) ad. . .	No. 3, 1944
		Sec. 160A rs. . .	No. 28, 1944
		Sec. 170 am. . .	No. 3, 1944
		Sec. 221A am. . .	No. 28, 1944
		Sec. 221C am. . .	No. 3, 1944
		Sec. 221D am. . .	No. 3, 1944
		Sec. 221F am. . .	No. 3, 1944
		Sec. 221G am. . .	No. 3, 1944
		Sec. 221H rs. . .	No. 3, 1944
		Sec. 221HA rs. . .	No. 3, 1944
		Sec. 221K rs. . .	No. 3, 1944
		Sec. 221KA ad. . .	No. 3, 1944
		Sec. 221KB ad. . .	No. 3, 1944
		Sec. 221KC ad. . .	No. 3, 1944
		Sec. 221KD ad. . .	No. 28, 1944
		Sec. 221KE ad. . .	No. 3, 1944
		Sec. 221L am. . .	No. 3, 1944
		Sec. 221M am. . .	No. 3, 1944
		Sec. 221N am. . .	No. 3, 1944
		Sec. 221V am. . .	No. 3, 1944
		Division 3 of Part VI. (Secs. 221VA-221VH) ad. . .	No. 28, 1944
		Sec. 251J am. . .	No. 28, 1944
		Sec. 251L am. . .	No. 3, 1944
		Sec. 265A ad. . .	No. 8, 1944
		Sec. 28 rs. . .	No. 8, 1944
No. 6, 1939	Supply and Development Act 1939		
No. 35, 1939	Tractor Bounty Act 1939 ..	Sec. 4 am. ..	No. 37, 1944
		Sec. 6 am. ..	No. 37, 1944
		Sec. 7 am. ..	No. 37, 1944
		Sec. 12 am. . .	No. 37, 1944
No. 36, 1939	Sulphur Bounty Act 1939 ..	Sec. 3 am. . .	No. 38, 1944
		Sec. 5 am. . .	No. 38, 1944
		Sec. 7 am. . .	No. 38, 1944
		Sec. 12 am. . .	No. 38, 1944

CHRONOLOGICAL TABLE OF ACTS PASSED FROM 1901 TO 1944, ETC.  
*continued.*

[illegible]

# TABLE OF COMMONWEALTH LEGISLATION PASSED DURING THE YEAR 1944 IN RELATION TO THE SEVERAL PROVISIONS OF THE CONSTITUTION.

**NOTE.**—This Table is designed to group, under the several provisions of the Constitution, the enactments of the Federal Parliament passed by virtue of, or in relation to, these provisions.

Its object is to facilitate reference to all the Commonwealth legislation relating to any particular provision of the Constitution, so that it can be readily ascertained whether and to what extent the legislative power of the Commonwealth has been exercised in relation to that provision or to its subject-matter, and (in the case of those provisions of the Constitution which are expressed to have effect "until the Parliament otherwise provides") whether any other provision has been made.

The Table does not purport to be either authoritative or exhaustive. Enactments may incidentally derive support from, or relate to, other provisions of the Constitution than those with which they are primarily connected; but no attempt has been made to tabulate other than direct and obvious relations. For instance, almost every enactment made by virtue of a specific legislative power may derive additional support from section 51 (xxxix.); but the only enactments which have been tabulated under that provision are those in which the incidental element appears to preponderate.

A Table of Commonwealth legislation passed from 1901 to 1943 in relation to the several provisions of the Constitution will be found in Volume XLI. of the Commonwealth Acts (1943), p. xcixii. A similar table appears in each annual volume of Acts prior to 1943 with references to Acts passed up to the end of the year to which the volume relates.

Section of Constitution	Commonwealth Act		Sections of Act.
	Short Title	Reference	
Section 8	<b>Qualification of Electors.</b> Commonwealth Electoral (War-time) Act 1944	No. 14, 1944	
Section 9	<b>Elections of Senators.</b> <b>Method of Choosing Senators.</b> } Commonwealth Electoral (War-time) Act 1944	No. 14, 1944	
Section 10			
Section 30	<b>Qualifications of Electors.</b> Commonwealth Electoral (War-time) Act 1944	No. 14, 1944	
Section 51 (ii.)	<b>Taxation.</b> <b>MACHINERY ACTS—</b> Income Tax Assessment Act 1944 .. Entertainments Tax Assessment Act 1944 .. Income Tax Assessment Act (No. 2) 1944 .. Sales Tax (Exemptions and Classifications) Act 1944 .. Income Tax (War-time Arrangements) Act 1944 .. <b>TAXING ACTS—</b> Entertainments Tax Act 1944 .. Excise Tariff Rebate Act 1944 .. Income Tax Act 1944 ..	No. 3, 1944 No. 6, 1944 No. 28, 1944 No. 31, 1944 No. 32, 1944 No. 7, 1944 No. 21, 1944 No. 30, 1944	

TABLE OF COMMONWEALTH LEGISLATION PASSED DURING THE YEAR 1944  
ETC.—*continued*.

Section of Constitution	Commonwealth Act		Sections of Act
	Short Title	Reference	
Section 51 (iii.)	<b>Bounties.</b>		
	Wheat Subsidy Act .. ..	No. 17, 1944	
	Tractor Bounty Act 1944 .. ..	No. 37, 1944	
	Sulphur Bounty Act 1944 .. ..	No. 38, 1944	
	Wire Netting Bounty Act 1944 ..	No. 39, 1944	
	Wine Export Bounty Act 1944 ..	No. 45, 1944	
Section 51 (iv.)	<b>Borrowing Money.</b>		
	Loan Act 1944 .. ..	No. 4, 1944	
	Loan Act (No 2) 1944 .. ..	No. 36, 1944	
Section 51 (vi.)	<b>Naval and Military Defence.</b>		
	GENERAL—		
	Supply and Development Act 1944	No. 9, 1944	
	WAR LEGISLATION—		
	Coal Production (War-time) Act 1944	No. 1, 1944	
	Coal Mines Profits (War-time) Act 1944	No. 2, 1944	
	Wheat Subsidy Act 1944 .. ..	No. 17, 1944	
	Wheat (War-time) Repeal Act 1944	No. 18, 1944	
	Wheat Industry (War-time Control) Act 1944	No. 19, 1944	
	Aluminum Industry Bill 1944 ..	No. 44, 1944	
Section 51 (xxiii.)	<b>Invalid and Old-age Pensions.</b>		
	Invalid and Old-age Pensions Act 1944	No. 16, 1944	
Section 51 (xxix.)	<b>External Affairs.</b>		
	United Nations Relief and Rehabilitation Administration Act 1944	No. 40, 1944	
	United Nations Food and Agriculture Organization Act 1944	No. 42, 1944	
Section 51 (xxxix.)	<b>Matters Incidental to Execution of Powers.</b>		
	Commonwealth Employees' Compensation Act 1944	No. 8, 1944	
	Unemployment and Sickness Benefits Act 1944	No. 10, 1944	
	Pharmaceutical Benefits Act 1944 ..	No. 11, 1944	
	Forestry Bureau Act 1944 .. ..	No. 13, 1944	
	Widows' Pensions Act 1944 .. ..	No. 15, 1944	
	Supply Act (No. 1) 1944-45 .. ..	No. 20, 1944	
	Appropriation Act (No. 2) 1943-44 ..	No. 22, 1944	
	Statutory Declarations Act 1944 ..	No. 25, 1944	
	Appropriation Act 1944-45 .. ..	No. 26, 1944	
	Appropriation (Works and Buildings) Act 1944-45	No. 27, 1944	
	Commonwealth Employees' Furlough Act 1944	No. 33, 1944	
	Commonwealth Observatory Fund Act 1944	No. 41, 1944	
Section 96	<b>Financial Assistance to States.</b>		
	States Grants Act 1944 .. ..	No. 34, 1944	
	States Grants (Drought Relief) Act 1944	No. 43, 1944	
Section 105A	<b>Agreement with Respect to State Debts.</b>		
	Financial Agreement Act 1944 ..	No. 46, 1944	



ACTS  
PASSED BY  
THE PARLIAMENT  
OF THE  
COMMONWEALTH OF AUSTRALIA  
DURING THE YEAR  
1944.

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COAL PRODUCTION (WAR-TIME).

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No. 1 of 1944.

An Act to secure increased Production of Coal, and to provide for Distribution of Coal, in the interests of the Defence of the Commonwealth and the effectual Prosecution of the present War, and for other purposes.

[Assented to 8th March, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

PART I.—PRELIMINARY.

1. This Act may be cited as the *Coal Production (War-time) Act* Short title.  
1944.
2. This Act shall come into operation on the day on which it Commencement.  
receives the Royal Assent.
3. The objects of this Act are to secure that, for the purpose of Objects.  
aiding the defence of the Commonwealth and the effectual prosecution of the present war, the production of coal in Australia is increased and adequate supplies of coal are provided not only in those places supplied by local production but also in every place in Australia where coal is required and for the use of the Powers allied with His Majesty in the present war, and to that end to set up an authority

to govern and direct the production, treatment, handling, supply, distribution, marketing and consumption of coal, and this Act shall be administered accordingly.

**Parts.**

4. This Act is divided into Parts, as follows :—

Part I.—Preliminary.

Part II.—Administration.

Part III.—Powers and Functions of Commissioner.

Part IV.—Control of Coal Mines.

Division 1.—Power of Commissioner to take Control of Coal Mines.

Division 2.—Service in Controlled Mines

Part V.—Industrial Matters.

Division 1.—Central Industrial Authority.

Division 2.—Local Industrial Authorities

Division 3.—Production Committees.

Division 4.—General.

Part VI.—Miscellaneous.

**Definitions**

5. In this Act, unless the contrary intention appears—

“authorized controller”, in relation to any coal mine, means a person authorized under section twenty-one of this Act to exercise functions of control with respect to that mine,

“coal” includes coke;

“controlled mine” means a coal mine in respect of which an authorized controller is exercising functions of control;

“industrial dispute” means—

(a) any dispute as to industrial matters in relation to the wages, rates of pay or terms or conditions of employment of members of the Federation in the Coal Mining Industry (other than members of the Federation excepted by the Commissioner by order); or

(b) any threatened or impending or probable dispute as to any such industrial matter;

“owner”, in relation to a coal mine, includes every person who is entitled to any estate or interest in possession in the coal mine or who is in actual possession or occupation or control of the coal mine or of any part of it or who is working the coal mine as a licensee or contractor, but does not include a person by reason only of the fact that he is in receipt of a royalty, rent or fine arising from the coal mine or from the winning of coal therefrom, or that he is entitled to an estate or interest in the land whereon the mine is situated which is subject to a reservation or exception of the coal therein or of minerals including coal or which for some other reason carries no interest in or right to win that coal or those minerals;

“the Commissioner” means the Commonwealth Coal Commissioner appointed under this Act;

“the Court” means the Commonwealth Court of Conciliation and Arbitration;

“the Federation” means the Australian Coal and Shale Employees’ Federation, an organization registered under the *Commonwealth Conciliation and Arbitration Act 1904–1934*.

## PART II.—ADMINISTRATION.

6.—(1.) There shall be a Commonwealth Coal Commissioner who shall be appointed by the Governor-General and shall, subject to this Act, hold office during the continuance in operation of this Act.

Commonwealth  
Coal  
Commissioner.

(2.) The Commissioner shall be a corporation sole with perpetual succession and an official seal.

(3.) All courts, judges and persons acting judicially shall take judicial notice of the seal of the Commissioner attached or appended to any document, and the production of a document purporting to bear the seal of the Commissioner shall be sufficient evidence that the document was duly sealed.

7. The Commissioner shall be paid remuneration by way of salary and allowances at such rates as the Governor-General determines.

Salary and  
allowances of  
Commissioner.

8.—(1.) The Governor-General may appoint two persons as advisers to the Commissioner.

Advisers.

(2.) An adviser appointed in pursuance of the last preceding sub-section shall receive such remuneration for his services, and travelling allowance at such rates, as the Governor-General determines.

(3.) Notwithstanding anything contained in this section, if an adviser is also a member of the Parliament of the Commonwealth or of a State he shall not be entitled to receive remuneration or travelling allowances in respect of his services as an adviser, but he shall be entitled to be reimbursed such expenses as he has actually incurred in or in connexion with the performance of his duties as an adviser.

9.—(1.) The Commissioner may, by instrument in writing and at his discretion, delegate to any person or body of persons all or any of his powers, functions and authorities of an administrative character under this Act (except this power of delegation) in relation to any matter or class of matters, or to any State, Territory or part of the Commonwealth, so that the delegated powers, functions and authorities may be exercised by the delegate with respect to the matters or class of matters, or the State, Territory or part of the Commonwealth specified in the instrument of delegation.

Delegation by  
Commissioner

(2.) Every delegation by the Commissioner shall be revocable in writing at will, and no delegation shall prevent the exercise of any power, function or authority by the Commissioner.

(3.) Where under this Act the exercise of any power or function by the Commissioner is dependent upon the opinion or belief of the Commissioner in relation to any matter, that power or function may be exercised by the delegate upon the opinion or belief of that delegate.

Acting  
Commissioner.

**10.** If the Commissioner is unable through illness or other cause to execute the duties of his office, or is suspended, the Governor-General may appoint a person to be Acting Commissioner who shall, during that inability or suspension, have and may perform and exercise all the duties, powers and functions of the Commissioner.

Suspension of  
Commissioner

**11.—(1.)** The Minister may suspend the Commissioner from office for misbehaviour or incapacity.

(2.) The Minister shall, within seven days after the suspension, if the Parliament is then sitting, or if the Parliament is not then sitting, within seven days after the next meeting of the Parliament, cause to be laid before both Houses of the Parliament a full statement of the grounds of suspension, and if within sixty days thereafter an address is presented to the Governor-General by the Senate and the House of Representatives praying for the restoration of the Commissioner to office, the Commissioner shall be restored accordingly ; but if no such address is so presented the Governor-General may confirm the suspension and declare the office of the Commissioner to be vacant and the office shall thereupon be and become vacant.

Commissioner  
not to take  
part in  
management  
of coal  
mine, &c

**12.—(1.)** The Commissioner shall not exercise, and shall forthwith relinquish, any power or authority vested in him (otherwise than by or under this Act) by reason of which he may influence the management or control of any coal mine or any company owning or controlling a coal mine or engaged in the handling or distribution of coal.

(2.) If the Commissioner is a shareholder in any such company, he shall not, as such, exercise any vote.

(3.) If the Commissioner acts in contravention of, or fails to comply with any obligation imposed on him by this section, then, without affecting his liability under this Act in respect of the act or failure, he shall be deemed to have vacated his office.

Vacation of  
office of  
Commissioner.

**13.—(1.)** The Commissioner shall be deemed to have vacated his office if—

(a) he engages, during his term of office, in any paid employment outside the duties of his office ;

(b) he becomes bankrupt ;

(c) he becomes in any way (otherwise than as Commissioner) concerned or interested in any contract or agreement entered into by or on behalf of the Commissioner or in any way (otherwise than as Commissioner) participates or claims to be entitled to participate in the profit thereof, or in any benefit or emolument arising therefrom ; or

(d) he resigns his office by writing under his hand addressed to the Governor-General and the resignation is accepted by the Governor-General.

(2.) The Commissioner shall not become in any way (otherwise than as Commissioner) concerned or interested in any such contract or agreement as is specified in paragraph (c) of the last preceding sub-section or in any way (otherwise than as Commissioner) participate or claim as is so specified.

14.—(1.) For the purposes of this Act, the Commissioner may appoint, in respect of any State or part of a State, a Coal Production Council consisting of such number of members as the Commissioner determines, and may appoint one of the members to be the Chairman of the Council.

Coal Production  
Councils.

(2.) A Coal Production Council shall inquire into and advise the Commissioner on any matter relating to the production of coal or any question as to the means by which the production of coal may be increased which is referred to the Chairman of the Council by the Commissioner.

15.—(1.) For the purposes of this Act, the Commissioner may appoint in any State a Coal Committee consisting of such number of members as the Commissioner determines, and may appoint one of the members to be the Chairman of the Committee.

Coal  
Committees.

(2.) A Coal Committee shall, subject to any directions of the Commissioner, control the distribution of coal in the State in respect of which it is appointed.

16.—(1.) The Commissioner may appoint such officers and employ such persons as he thinks necessary to assist him in the execution of his powers and duties.

Appointment  
of officers.

(2.) Officers appointed or persons employed in pursuance of this Act shall not be subject to the *Commonwealth Public Service Act* 1922–1943 and their remuneration and conditions of employment shall be such as are, subject to the approval of the Public Service Board, determined by the Commissioner.

(3.) Where an officer appointed, or a person employed, in pursuance of this Act was, immediately prior to his appointment, an officer of the Public Service of the Commonwealth, his service as an officer appointed or a person employed under this Act, shall, for the purpose of determining his existing and accruing rights, be taken into account as if it were service in the Public Service of the Commonwealth and the *Officers' Rights Declaration Act* 1928–1940 shall apply as if this Act and this section had been specified in the Schedule to that Act.

### PART III.—POWERS AND FUNCTIONS OF COMMISSIONER.

17.—(1.) The Commissioner is charged with the duty of making provision for securing an increase in the production of coal for the needs of Australia and of the Powers allied with His Majesty in the present war and is empowered to regulate and control the production, treatment, handling, supply, distribution, storage, marketing and consumption of coal, and for those purposes, and for the purpose of carrying out his duties and of exercising any of his powers and functions under this Act, is empowered to make such orders, and to take such measures, give such directions and do such things, as he thinks necessary or expedient.

Powers of  
Commissioner.

(2.) In particular, but without affecting the generality of the last preceding sub-section, the Commissioner shall have the following powers and functions :—

- (a) To control the opening of new coal mines and the re-opening of coal mines which have been closed or abandoned ;
- (b) To fix, or make provision for or in relation to the fixation of, prices for the purchase and re-sale (whether by wholesale or retail) of all coals—
  - (i) at the pit ;
  - (ii) free on rail ;
  - (iii) free on board ;
  - (iv) free on wharf ; or
  - (v) at various points of distribution ;
- (c) To require owners of coal mines to make returns to the Commissioner as to the output of the coal mines owned by them and the working cost thereof and to furnish to the Commissioner such other information as is specified in the requirement ;
- (d) To investigate any system of wholesale and retail distribution of coal existing at the commencement of this Act and to control or alter any such system and to make provision for the marketing of coal ;
- (e) To erect or control such plant as is necessary for the purposes of this Act ;
- (f) To enter into and carry out such contracts as are necessary for the purposes of this Act ;
- (g) To terminate, suspend, vary or modify any existing contract or agreement relating to or affecting the supply or distribution of coal, including sale, transportation by land or sea, loading, discharge, delivery, storage and use ;
- (h) To set up such a system for the compulsory disposal of coal to or through the Commissioner as will, in his opinion, enable him effectively to control the distribution of coal and, will at the same time, give compensation on just terms to the owners or other persons supplying or delivering coal ;
- (i) To require any person to receive coal and to hold it at the disposition and subject to the direction of the Commissioner ;
- (j) To direct any owner of coal or other person to carry, convey, deliver or discharge coal from, to, or at any place or ship ;
- (k) To require any owner of a coal mine to modify the plant, machinery or equipment of the coal mine or to acquire, or to replace any existing plant, machinery or equipment at the coal mine by, new plant machinery or equipment ; and

- (l) To make, on behalf of the Commonwealth, on such conditions as he thinks fit, advances to owners of coal mines for the purpose of assisting them in the operation and development of their coal mines and, in particular, for acquiring, modifying, adding to or replacing plant, machinery or equipment.

(3.) The owner of a coal mine to whom a requirement made under paragraph (k) of the last preceding sub-section applies may require the Commissioner on behalf of the Commonwealth to make an advance to him of such moneys as are necessary to carry out the requirement, and the owner shall not be bound to comply with the requirement unless and until the advance is so made to him.

18.—(1.) For securing the defence of the Commonwealth and for the efficient prosecution of the present war, the Commissioner may—

Acquisition  
and  
requisition of  
coal, &c.

- (a) declare that the whole or such part of the output of any coal mine as is specified in the declaration or any equipment of whatever kind (not being a fixture or part of the soil) used or capable of being used in the production, treatment, handling or distribution of coal and specified in the declaration, is acquired by the Commonwealth; or
- (b) require any person who is the owner (not being a State) of any equipment of whatever kind (whether as a fixture or part of the soil or not) used or capable of being used in the production, treatment, handling or distribution of coal, including railway trucks (not being the property of a State), to make the equipment available to the Commissioner,

and for any coal or equipment so acquired or required to be made available, or for the use of any equipment so made available, compensation shall be payable by the Commonwealth to the owner of the coal mine or equipment.

(2.) Any person on whom a requirement under paragraph (b) of the last preceding sub-section is served shall, within such time as is specified in the requirement, make the equipment available accordingly.

(3.) Where any coal or equipment is acquired or any equipment is made available under this section, the general or special property therein shall pass to the Commissioner freed from all mortgages, charges, liens, pledges, interests and trusts affecting the coal or equipment and the rights and interests of any person in that coal or equipment shall, by virtue of this section, be converted into a claim for compensation to be satisfied out of the compensation payable to the owner of the coal mine or equipment.

(4.) The compensation payable by the Commonwealth for any coal or equipment acquired or required to be made available, or for the use of any equipment made available, under this section, shall be determined by agreement between the Commissioner and the owner of the coal or equipment, or, in the absence of agreement, by action against the Commonwealth in any Court of competent jurisdiction.

Reserves and  
pooling.

19. The Commissioner may make provision for—

- (a) establishing reserve stores of coal ;
- (b) establishing a coal pool ; or
- (c) establishing schemes for the distribution of coal in any reserve store of coal or coal pool so established.

Exercise of  
powers.

20. Any exercise of any power of the Commissioner may be general or confined to any coal mine, port, place, locality or State or part of a State or to any person or class of persons, and shall be subject to any directions of the Minister as to matters of policy.

#### PART IV.—CONTROL OF COAL MINES.

##### *Division 1.—Power of Commissioner to take Control of Coal Mines.*

Control of  
coal mines.

21.—(1.) Where, in the opinion of the Commissioner, it is desirable in the interests of the defence of the Commonwealth or the effectual prosecution of the present war that, with a view of maintaining or increasing the production of coal from any coal mine, the coal mine should be operated under the control of the Commissioner, the Commissioner may, by written order, authorize any person (in this Act referred to as an “authorized controller”) to exercise such functions of control and to do such things, on behalf of the Commissioner, but subject to any directions of the Commissioner, with respect to that coal mine, as the authorized controller thinks necessary for the purpose of maintaining or increasing the production of coal at that coal mine, and the authorized controller may exercise those functions and do those things accordingly.

(2.) So long as there is in force an order under the last preceding sub-section with respect to the coal mine, the coal mine shall be operated in accordance with the provisions of the order, and the owner and every person concerned with the management or conduct of the coal mine shall comply with any directions given by the authorized controller.

(3.) Upon making any order under sub-section (1.) of this section the Commissioner shall cause notice of the effect of the order to be given as soon as practicable in such manner as he thinks necessary for bringing it to the notice of the owner of the controlled mine, and to the notice of such other persons, if any, as should, in the opinion of the Commissioner, have notice of the order.

Compensation  
in respect of  
controlled  
mine.

22. The owner of a controlled mine who suffers loss (including loss of profits) or damage, by reason of anything done in pursuance of an order under the last preceding section in respect of the mine, shall be entitled to such compensation as is determined by agreement between the Commissioner and the owner of the coal mine, or, in the absence of agreement, as is determined by an action by the owner against the Commonwealth in any Court of competent jurisdiction.

**23.—(1.)** The Commissioner may make application to the Court for the determination of—

Additional  
profits arising  
from control  
of mine.

(a) the question as to whether, by reason of the control exercised in pursuance of any order made under section twenty-one of this Act, the amount of the profits derived from the operation of any controlled mine during any period while the mine is or was a controlled mine exceeds the amount of the profits derived from the operation of the mine for the period last preceding the date on which the mine became a controlled mine corresponding, as to dates, to the first-mentioned period; and

(b) the question as to the amount of any such excess.

(2.) Any such application shall as far as practicable be made in respect of a period corresponding to the usual accounting period in respect of the mine.

(3.) The Commissioner shall cause to be served on the owner a copy of the application endorsed by the proper officer of the Court with the place and time of hearing and the owner shall be entitled to be represented before the Court on the hearing.

(4.) The Court shall, on any such application, hear and determine the questions the subject of the application and the determination of the Court shall be final and conclusive and without appeal, and shall be binding on the owner of the mine whether he was represented before the Court on the hearing of the application or not.

(5.) The Commissioner may serve on the owner of the controlled mine notice of the determination of the Court specifying the amount determined by the Court, and specifying the date and place of payment.

(6.) Any amount so specified which remains unpaid after the date so specified may be sued for and recovered in any Court of competent jurisdiction by the Commissioner suing in his official name.

(7.) In this section the expression "the Court" means the High Court or the Supreme Court of a State.

**24.** It shall be the responsibility of the owner of a controlled mine to pay the remuneration of all persons employed in or about the mine as officers and employees of the Commissioner and the expenses incurred by the authorized controller of the mine with respect to the operation of the mine.

Payments to  
be made by  
owner of  
controlled  
mine.

#### *Division 2.—Service in Controlled Mines.*

**25.—(1.)** The manager of every controlled mine and all persons employed or usually employed in an administrative, executive or clerical capacity, and all persons otherwise employed or usually

Service in  
controlled  
mines.

employed, in or about the mine shall be officers and employees of the Commissioner and shall work in accordance with the directions of the Commissioner, under terms and conditions of employment determined by or in pursuance of this Act, until discharged or released from employment by or on behalf of the Commissioner.

(2.) For the purposes of any law relating to workers' compensation applying to persons employed by the Commissioner in or about the controlled mine, those persons shall be deemed to be employed by the owner of the mine.

Terms and  
conditions of  
employment  
by the  
Commissioner.

**26.** The terms and conditions of service of persons who are officers or employees of the Commissioner in pursuance of this Division shall, subject to this Act and subject to any variation in accordance with the provisions of this Act, be—

- (a) in the case of those persons who were prior to the coal mine becoming a controlled mine employed or usually employed in or about the mine by the owner of the mine—the terms and conditions on which they were employed immediately prior to the mine becoming a controlled mine ; and
- (b) in the case of those persons who are otherwise employed by or on behalf of the Commissioner—the same terms and conditions which would in accordance with any law, or any award, order or determination of any industrial tribunal, apply to them if they were employed by the owner of the mine, or, if the terms and conditions of employment are not prescribed by any such law, award, order or determination, such terms and conditions as the Commissioner determines.

Special  
conditions of  
employment.

**27.—(1.)** It shall be a condition of employment by the Commissioner of any person in or about a controlled mine that, if, in the opinion of the Commissioner or the authorized controller of the mine, that person—

- (a) wilfully disobeys or disregards any lawful direction or order made or given by any person having authority to make or give the order or direction ; or
- (b) fails, without leave or other reasonable excuse, to attend for work or to perform his duties on any day and at the times on and at which he is required so to attend and to perform his duties,

then, subject to any order of the Commissioner, there shall be deducted from any pay due or to become due to that person an amount in accordance with the scale contained in the Schedule to this Act.

(2.) The Commissioner may, if he thinks the circumstances of any case make it desirable so to do, remit any such deduction in whole or in part.

**28.**—(1.) For the purposes of this Act there shall be a Trust Account which shall be known as the Coal Mining Industry Trust Account, and shall be a Trust Account for the purposes of section sixty-two A of the *Audit Act* 1901–1934.

Coal Mining  
Industry Trust  
Account

(2.) All amounts paid to or recovered by the Commissioner by reason of any determination made under section twenty-three of this Act and all amounts of pay deducted in accordance with the last preceding section shall be paid to the credit of the Trust Account.

(3.) All interest received from the investment of any moneys standing to the credit of the Trust Account shall form part of the Account.

(4.) The moneys standing to the credit of the Trust Account shall be applied for the advancement of the coal mining industry, including social welfare schemes for employees in the industry.

## PART V.—INDUSTRIAL MATTERS.

### *Division 1.—Central Industrial Authority.*

**29.**—(1.) The Minister may appoint a person to be the Central Industrial Authority.

Central  
Industrial  
Authority.

(2.) The Central Industrial Authority shall be deemed to be an officer of the Commissioner appointed under section sixteen of this Act.

**30.** The Central Industrial Authority shall have cognizance of—

Cognizance of  
disputes.

- (a) any industrial dispute between the Federation on the one hand, and employers or associations of employers on the other hand, referred to him by the Federation or the employers or associations parties thereto or by the Commissioner ;
- (b) any matter arising under any award of the Court relating to the coal mining industry referred to him by the Federation or the employers or associations affected by the matter or by the Commissioner ;
- (c) any industrial dispute or matter referred to him by a Local Industrial Authority ; and
- (d) any other matter affecting industrial relations in that industry which the Commissioner declares is, in the public interest, proper to be dealt with under this Act.

**31.**—(1.) The Central Industrial Authority shall have power to consider and determine any industrial dispute or any matter of which he has cognizance, and for that purpose shall have (in addition to any other powers conferred on him by this Act) all powers which are given to the Court or the Chief Judge of the Court as regards an industrial dispute of which the Court has cognizance.

Powers of  
Central  
Industrial  
Authority.

(2.) In exercising his powers under this Act, the Central Industrial Authority shall act according to equity, good conscience and the substantial merits of the case, without regard to technicalities or legal forms, and shall not be bound by any rules of evidence, but may inform his mind on any matter in such manner as he thinks just.

(3.) The Central Industrial Authority may refer to a Local Industrial Authority for investigation and report any industrial dispute or matter or part thereof within the cognizance of the Central Industrial Authority and any Authority to which the reference is made shall, as soon as may be, make the investigation and report.

(4.) The Central Industrial Authority may refer to a Local Industrial Authority for settlement any such industrial dispute or matter or part thereof.

(5.) The Central Industrial Authority shall not exercise, with respect to any matter which he determines is a local matter, any of the powers conferred by this section, but shall refer that local matter to the appropriate Local Industrial Authority for settlement.

(6.) The Central Industrial Authority may make his own rules of procedure.

Enforcement  
of awards  
and  
agreements.

32.—(1.) Any award or order made by the Central Industrial Authority shall be binding on the parties, shall be filed in the Court and shall thereupon have effect in all respects and be enforceable as if it were an award or order of the Court.

(2.) Where, at the hearing before the Central Industrial Authority, an agreement as to the whole or part of any industrial dispute or any other matter is made in writing between the parties thereto, the agreement shall be filed in the Court, and shall thereupon have effect in all respects and be binding on the parties and enforceable as if it were an award of the Court.

#### *Division 2.—Local Industrial Authorities.*

Establishment  
of Local  
Industrial  
Authorities.

33.—(1.) The Minister may, on the recommendation of the Commissioner, appoint persons to be Local Industrial Authorities.

(2.) Any person so appointed shall be deemed to be an officer of the Commissioner appointed under section sixteen of this Act.

(3.) The conditions and terms of employment (other than as to tenure of office) of a Local Industrial Authority shall be such as the Minister, by order, determines.

(4.) A Local Industrial Authority may exercise his power under this Act, within such limits as to locality or otherwise as are specified by the Commissioner.

(5.) The term of office of a Local Industrial Authority shall be for a period specified in the instrument of appointment (not exceeding two years from the date of appointment), or for the period during which this Act continues in operation, whichever is the shorter.

(6.) The Minister may, on the recommendation of the Commissioner, remove a Local Industrial Authority from office for misbehaviour or incapacity.

Cognizance of  
disputes.

34.—(1.) Subject to this Act, a Local Industrial Authority may—

(a) settle disputes as to any local industrial matters likely to affect the amicable relations of employers in the Coal Mining Industry and their employees who are members of the Federation (other than those employees who are excepted by the Commissioner by order);

- (b) investigate and report upon any industrial dispute or matter or part thereof referred to him by the Central Industrial Authority ;
- (c) settle any local industrial dispute or matter or part thereof referred to him by the Central Industrial Authority for settlement ; and
- (d) inquire into and report to the Central Industrial Authority on industrial matters not covered by any award of the Court or award or order of the Central Industrial Authority.

(2.) If any industrial dispute or matter affecting persons outside the limits of power of a Local Industrial Authority, not being a matter, or an industrial dispute with respect to a matter, determined by the Central Industrial Authority to be a local matter, is referred to or brought before him, the Local Industrial Authority shall refer the industrial dispute or matter to the Central Industrial Authority.

(3.) At any time before a decision has been made, or a settlement has been effected, by a Local Industrial Authority in relation to any matter before him in pursuance of paragraph (a) of sub-section (1.) of this section, the Local Industrial Authority may, if he thinks fit, but subject to the regulations, request the Central Industrial Authority to determine whether any of the matters in dispute is or is not a local matter.

(4.) A determination made by the Central Industrial Authority in pursuance of a request made under sub-section (3.) of this section shall be binding upon the Local Industrial Authority, and any decision of, or settlement effected by, the Local Industrial Authority inconsistent with that determination may be set aside or varied by the Central Industrial Authority.

35. Subject to this Act, the provisions of sections thirty-one and thirty-two of this Act shall, so far as applicable, apply, with such alterations as are necessary, in relation to matters before a Local Industrial Authority in pursuance of sub-section (1.) of the last preceding section.

*Powers of  
Local  
Industrial  
Authorities.*

36.—(1.) The Commissioner may, in pursuance of section sixteen of this Act, appoint industrial officers to inquire into or investigate, and report to Local Industrial Authorities on industrial disputes or matters before Local Industrial Authorities.

*Industrial  
officers.*

(2.) A Local Industrial Authority may, after consideration of the report of an industrial officer with respect to any industrial dispute or matter before him (which report in the case of an industrial dispute shall set out the views of all parties to the dispute) forthwith deal with the industrial dispute or matter in accordance with the provisions of this division without further inquiry or investigation.

Review of  
decisions, &c.,  
of Local  
Industrial  
Authorities.

37.—(1.) Where, in the opinion of the Commissioner, any decision or settlement given or effected by a Local Industrial Authority is likely to lead to industrial unrest in localities other than that in respect of which the decision was given or the settlement effected, he may, within one month after the date on which the decision was given or the settlement effected, order that the decision or settlement be reviewed by the Central Industrial Authority.

(2.) The operation of the decision or settlement shall, if the Commissioner by order so directs, be stayed pending the review of the decision or settlement.

(3.) If, on that review, the Central Industrial Authority is of opinion that the decision or settlement is likely to lead to any such industrial unrest, the Central Industrial Authority may re-hear the whole or any part of the industrial dispute or matter in respect of which the decision or settlement was given or effected, but, if not of that opinion, the Central Industrial Authority shall certify to the Commissioner to that effect and any stay of the operation of the decision or settlement shall thereupon cease.

### *Division 3.—Production Committees.*

Production  
Committees.

38. The Commissioner may appoint at any coal mine a Production Committee consisting of an equal number of members representing the persons engaged in the management and conduct of the coal mine, and of members representing the Federation.

(2.) The Commissioner may appoint in addition a person to represent him on any Production Committee.

Functions of  
Production  
Committees.

39. A Production Committee shall, in respect of the coal mine at which it is appointed—

- (a) advise the persons concerned with the management and conduct of the coal mine or, in the case of a controlled mine, the Commissioner, with respect to means by which the production of coal at the coal mine may be increased, and make recommendations accordingly;
- (b) deal with all industrial disputes arising at the coal mine and with any matters so arising which in the opinion of the Committee affect or are likely to affect the production of coal at the coal mine; and
- (c) endeavour by conciliation to maintain harmonious relations between the persons engaged in the management and conduct of the coal mine and the persons engaged in the working of the coal mine

*Division 4.—General.*

40. An award, order or determination of the Central Industrial Authority or a decision of a Local Industrial Authority shall not be challenged, appealed against, quashed or called into question, or be subject to prohibition, mandamus or injunction, in any court on any account whatever.

Award, order, determination or decision not to be challenged or questioned

41. During the currency of any award or order made by the Central Industrial Authority or of a decision of any Local Industrial Authority under this Act, no award or order made by the Court or by any tribunal having jurisdiction in industrial matters in the Coal Mining Industry dealing with the same subject-matter and inconsistent with the award or order made by the Central Industrial Authority or Local Industrial Authority (except an award, order or decision made under this Act) shall be effective.

Awards or Court inconsistent with award of Industrial Authority

42. Allowances payable to persons attending as witnesses before the Central Industrial Authority or a Local Industrial Authority shall be as prescribed.

Witnesses

43. On the hearing, determination or decision of any dispute, industrial dispute, or matter by the Central Industrial Authority or a Local Industrial Authority an organization may be represented by a member or officer of the organization, and any party not being an organization may be represented by an employee of that party, but no party shall (except by leave of the person who is hearing, determining or deciding the dispute, industrial dispute or matter and consent of all parties) be represented by counsel or solicitor or paid agent.

Representation of parties at hearing

**PART VI.—MISCELLANEOUS.**

44. Subject to such exceptions as the Commissioner specifies, a person shall not sell or dispose of any coal except to or through or with the consent of the Commissioner, which consent may be given subject to such conditions (if any) as the Commissioner thinks fit to impose.

Coal not to be disposed of except with consent of Commissioner.

45. If any person claims that he has sustained any loss or damage by reason of an exercise by the Commissioner of the power conferred upon him by paragraph (g) of sub-section (2.) of section seventeen of this Act, he may, within three months after the exercise of the power, lodge with the Commissioner a claim in writing setting out full particulars of the loss or damage and the question whether any and, if any, what amount of compensation should in all the circumstances of the case be paid to that person shall be settled by agreement between him and the Commissioner, subject to the approval of the Minister, or, failing any such agreement, by an action by the owner against the Commonwealth in any Court of competent jurisdiction.

Compensation for loss resulting from suspension of contract

Protection of  
lessees under  
Crown leases  
against  
forfeiture for  
non-observance  
of conditions.

46. Notwithstanding anything contained in any law of a State or Territory of the Commonwealth, or in any Crown lease or other instrument, the holder of a lease from the Crown of any land on which he is prevented by any order, direction or refusal of the Commission from carrying on coal mining operations shall not be liable, in relation to the period during which he is so prevented, to any forfeiture, cancellation, re-entry, ejectment, penalty or damages by reason of the breach of, or failure to comply with, any obligation or condition contained in, or applicable in relation to, the lease.

Provisions as  
to opening  
or re-opening  
coal mines.

47.—(1.) Notwithstanding anything contained in any law of a State or Territory of the Commonwealth, where the Commissioner has directed or authorized any person to open or re-open a coal mine, that person shall not be liable to any action, suit or other proceeding by reason only of his compliance with the direction or his acting in pursuance of the authority.

(2.) The Commissioner may acquire land for the purpose of opening or re-opening a coal mine, or causing a coal mine to be opened or re-opened, on the land.

(3.) The provisions of the *Lands Acquisition Act* 1906-1934 shall apply, with such modifications, adaptations, exceptions and additions as are prescribed, in relation to land acquired or to be acquired under this section.

Order to  
supply coal.

48.—(1.) The Commissioner may require any owner of a coal mine or any person owning or having in his possession or under his control any coal to supply to such person as is named in the requirement, such quantity of coal, of such quality, and within such period of time, as is specified in the requirement.

(2.) Upon service or notification of a requirement under the last preceding sub-section, the owner of a coal mine affected by the requirement or the person owning or having in his possession or under his control any coal shall take proper measures to ensure that the supply of the coal specified in the requirement is given priority to any other order.

(3.) The period of time specified in the requirement shall be a period of time within which, in the opinion of the Commissioner, it is possible for the coal to be delivered, having regard to all the relevant circumstances, and the requirement may provide that the obligation to comply therewith, within the period specified, shall be conditional upon the happening or continuance of circumstances specified in the requirement.

Order to  
accept delivery  
of coal.

49. The Commissioner may, or the Chairman of a Coal Committee, with the approval of a majority of the members of the Committee, may, by order, require any consumer of coal to accept delivery of coal of such a quality or nature as is specified in the requirement.

Safety and  
health  
questions.

50.—(1.) Where any question arises or has, whether before or after the commencement of this section, arisen at a coal mine in any State, as to whether the safety or health of employees at the coal

mine is endangered or is likely to be endangered by the continued working of the coal mine or by any methods of working then in operation or proposed to be put into operation in the coal mine the Commissioner may refer the question to an Inspector of Coal Mines of the State with a request that the question be at once considered and reported upon so far as possible in co-operation with the manager of the coal mine and with the person appointed or elected by the persons employed in the coal mines in the State or district in which the coal mine is situated to inspect coal mines on their behalf.

(2.) Where any such question has been so referred to an Inspector of Coal Mines that Inspector shall forthwith make or cause to be made such inspections, investigations and inquiries as he deems necessary and shall furnish to the Commissioner a report setting out his opinion on the question referred to him and as to the relation of that question to the relevant provisions of any Act of the State in which the coal mine is situated relating to safety and health in coal mines.

(3.) If the Commissioner after receipt of the report from the Inspector of Coal Mines is of opinion that the safety or health of employees at the coal mine is, or is not, or is or is not likely, to be endangered by all or any of the matters referred to in sub-section (1.) of this section, he may, by order, direct the owner of the coal mine and any other person to do or refrain from doing all such matters or things in relation to the operation of coal mines as are specified in the order :

Provided that no such order shall derogate from any provisions of the law of any State prescribing requirements to be observed for securing the safety or health of persons engaged in or about coal mines.

(4.) The owner of the coal mine and any such other person shall forthwith comply with the directions contained in the order.

(5.) An Inspector who, in pursuance of a request under this section, inspects a coal mine or does any other act or thing, shall be deemed to do so in pursuance of the duties or power imposed or conferred upon him by the law of the State.

(6.) All persons having any duties, powers or functions under the laws of a State relating to the regulation of coal mines shall act in aid of the Commissioner for the purpose of giving effect to any order made by the Commissioner under this section.

(7.) In this section, the expression "Inspector of Coal Mines", in relation to any State, means any officer of the State who, under the law of the State, has the power or duty of inspecting coal mines.

51. The Commissioner may, or the Chairman of a Coal Committee, with the approval of a majority of the members of the Committee, may, by order, require any person being an owner, consumer, distributor or transporter of coal, to furnish as and when required, to the Commissioner or a Coal Committee at the address specified in the requirement, particulars in relation to—

Returns to be furnished.

(a) the quantity and nature of coal in his possession and the name and address of the person from whom, or the manner in which, it was obtained ;

- (b) the place at which the coal is stored ;
- (c) the quantity of coal consumed by him during a period specified in the order ;
- (d) the quantity of coal likely to be required by him—
  - (i) weekly for consumption ; and
  - (ii) to establish three months' stocks ; and
- (e) such other particulars as are specified in the requirement.

Access to  
premises,  
books, &c.

52. Any officer appointed under this Act thereto authorized in writing by the Commissioner shall, for the purposes of this Act, at all times have full and free access to all coal mines and to all buildings, places, books, documents and other papers in connexion with any coal mine, and for those purposes may make extracts from or copies of any such books, documents and papers.

Manner of  
serving order.

53.—(1.) Where any order, direction or requirement by or under this Act is published in the *Gazette*, the order, direction or requirement shall be deemed to have been sufficiently served upon, or brought to the notice of all persons concerned or affected thereby.

(2.) Any order, direction or requirement under this Act may be made so as to apply to any particular person and may be served upon that person by delivering a copy thereof to him by hand or by sending it to him by registered post, or in the case of a direction or requirement may be given orally or by telegram.

Persons to  
comply with  
orders, &c

54. A person who is affected by any order, direction or requirement made or given or deemed to be made or given by the Commissioner or an Authorized Controller or the Chairman of a Coal Committee, or who falls within the intended application or operation of any such order, direction or requirement shall observe and comply with the order, direction or requirement or shall cause it to be observed and complied with.

Power of  
Commissioner to  
perform work.

55.—(1.) Where any person fails, wholly or in part, to comply with any order, direction or requirement the Commissioner may by his officers, employees or agents do all things which that person by his failure has omitted to do.

(2.) Anything done by the Commissioner in pursuance of this section shall, so far as necessary, be deemed to have been duly authorized by the person who failed to comply with the order, direction or requirement.

(3.) The Commissioner may recover, in any Court of competent jurisdiction, as a debt due to him, from the person who so failed to comply with the order, direction or requirement, the cost incurred by him in doing anything in pursuance of this section.

Offences.

56.—(1.) Any person who contravenes, or fails to comply with, any provision of this Act shall be guilty of an offence against this Act.

(2.) Subject to the regulations, the punishment for an offence against this Act shall be a fine not exceeding One hundred pounds or imprisonment for a term not exceeding six months, or both.

**57. Subject to this Act—**

**Savings.**

- (a) any right, power, obligation or liability conferred or imposed on the Commonwealth Coal Commission established under the National Security (Coal Control) Regulations, as amended immediately prior to the date on which the Commissioner first appointed under this Act takes office, which has arisen out of anything done or omitted to be done by that Commission, or was deemed to be vested in or imposed on that Commission, and which was subsisting immediately prior to that date, shall be deemed to be vested in or imposed upon the Commissioner, and any liability due or deemed to be due or obligation owing, or deemed to be owing, to that Commission immediately prior to that date, shall be deemed to be due or owing to the Commissioner, and in any contract, agreement or other instrument to which that Commission was a party or deemed to be a party or any reference in which to any other authority is deemed to be a reference to that Commission, any reference to that Commission or other authority shall be deemed to be a reference to the Commissioner ;
- (b) any order, direction or requirement made or given by the Commission under those regulations and in force immediately prior to that date, shall continue in force as if made or given by the Commissioner under this Act and shall have effect accordingly ;
- (c) all persons appointed by the Minister or employed by that Commission and all Committees appointed by the Commissioner under those regulations and holding office or so employed immediately prior to that date shall continue to hold office and to be employed as if they had been appointed or employed by the Commissioner under this Act ; and
- (d) all awards and orders made by the Central Coal Authority under the National Security (Coal-mining Industry Employment) Regulations, as amended immediately prior to the commencement of this Act, which were in force immediately prior to the date of the appointment of the Central Industrial Authority shall continue in force and shall be subject to revocation or variation by the Central Industrial Authority.

**58.** Where power is conferred by or under this Act to give directions or make requirements, the power shall be construed as including a power exercisable in the like manner and subject to the like conditions (if any) to revoke or vary those directions or requirements.

**Power to  
revoke  
or vary  
directions or  
requirements.**

Orders not  
Statutory  
Rules

59.—(1.) Orders made under this Act shall not be deemed to be Statutory Rules within the meaning of the *Rules Publication Act* 1903–1939.

(2.) Section forty-eight (except paragraphs (a) and (b) of sub-section (1.) and sub-section (2.)) and section forty-nine of the *Acts Interpretation Act* 1901–1941 shall apply to orders made under this Act which are of a legislative and not an executive character, in like manner as they apply to regulations.

Specified  
persons not  
to be  
employed.

60. The Commissioner may direct that a person shall not be employed in the coal-mining industry and, so long as the direction continues in force—

- (a) a person shall not employ that person in the coal-mining industry ; and
- (b) that person shall not accept employment, or continue in employment, in the coal-mining industry.

Regulations.

61. The Governor-General may make regulations not inconsistent with this Act prescribing all matters which are required or permitted to be prescribed or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and in particular for prescribing matters providing for or in relation to—

- (a) the employment of persons in or about coal mines ;
- (b) requirements incidental or supplementary to the exercise of the powers and functions of authorized controllers ;
- (c) the prevention of absences from, or stoppages of, work at coal mines ;
- (d) the prevention of interruptions of, or interferences with, the operation of coal mines ;
- (e) the prevention of acts, conduct or omissions prejudicially affecting or likely prejudicially to affect the maintenance or increase in the production of coal in Australia ;
- (f) the payment of fees or allowances to the members of any council or committee established under this Act ; and
- (g) penalties, not exceeding the penalties specified in section fifty-six of this Act, for offences against this Act or the regulations and for the recovery of those penalties.

Duration of  
Act.

62.—(1.) This Act shall continue in operation until a date to be fixed by proclamation, and no longer, but in any event not longer than six months after His Majesty ceases to be engaged in the present war.

(2.) Notwithstanding the provisions of the last preceding sub-section, this Act shall continue in operation for the purposes of the enforcement of any right to compensation arising under this Act and the making of any application, and the determination of any question, under section twenty-three of this Act :

Provided that no such right to compensation shall be enforceable unless the claim for the compensation is made within twelve months after this Act ceases to be in operation for purposes other than those specified in this sub-section.

THE SCHEDULE.

Section 27.

SCALE OF DEDUCTIONS FROM PAY FOR DISOBEDIENCE OF ORDERS  
OR UNAUTHORIZED ABSENCE FROM WORK.

Occasion.	Deduction from pay.
	£
On the first occasion on which the condition of employment specified in section 27 of this Act becomes applicable ..	2
On the second such occasion .. .	4
On the third such occasion .. .	8
On the fourth or any later such occasion . . .	10

COAL MINES PROFITS (WAR-TIME).

No. 2 of 1944.

An Act to provide for the payment by the Owners of Controlled Coal Mines of Additional Profits which have accrued as a result of the exercise of Control by the Commonwealth Coal Commissioner.

[Assented to 8th March, 1944.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1. This Act may be cited as the *Coal Mines Profits (War-time)* Short title.  
*Act 1944.*
2. This Act shall come into operation on the day on which it Commencement.  
receives the Royal Assent.
3. Expressions used in this Act shall, unless the contrary intention Interpretation.  
appears, have the same meanings as in the *Coal Production (War-time)*  
*Act 1944.*

Payment of  
additional  
profits from  
controlled  
mines

4. Where the amount of the profits derived from the operation of a controlled mine during any period while the mine is or was a controlled mine is determined in accordance with the provisions of the *Coal Production (War-time) Act 1944* to exceed the amount of the profits derived from the operation of the mine for the period last preceding the date on which the mine became a controlled mine corresponding, as to dates, to the first mentioned period, the owner of the mine shall pay to the Commissioner an amount equivalent to the amount of the excess so determined.

## INCOME TAX ASSESSMENT.

### No. 3 of 1944.

### An Act to amend the *Income Tax Assessment Act 1936-1943*.

[Assented to 3rd April, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

Short title  
and citation.

1.—(1.) This Act may be cited as the *Income Tax Assessment Act 1944*.

(2.) The *Income Tax Assessment Act 1936-1943\** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Income Tax Assessment Act 1936-1944*.

Commencement.

2.—(1.) Subject to this section, this Act shall come into operation on the day on which it receives the Royal Assent.

(2.) Sections seven, eight and nine of this Act shall be deemed to have come into operation on the first day of July, One thousand nine hundred and forty-three.

(3.) Sections sixteen to twenty (both inclusive) and sections twenty-two to twenty-five (both inclusive) of this Act shall come into operation on the first day of July, One thousand nine hundred and forty-four.

\* Act No. 27, 1936, as amended by No. 88, 1936; No. 5, 1937; No. 46, 1938; No. 30, 1939; Nos. 17 and 65, 1940; Nos. 58 and 60, 1941, Nos. 22 and 50, 1942, and No. 10 of 1943.

## 3. Section five of the Principal Act is amended—

Parts

- (a) by inserting after the words "Division 17.—Rebates." the words "Division 18.—Partial Liability to Tax on Income of a certain Period."; and
- (b) by inserting after the words "Division 2.—Collection of Income Tax by Instalments." the words "Division 3.—Provisional Tax.".

4. Section six of the Principal Act is amended by omitting the definition of "year of income" and inserting in its stead the following definition :—

Definitions.

" ' year of income ' means—

- (a) in relation to a company (except a company in the capacity of a trustee)—the financial year next preceding the year of tax, or the accounting period, if any, adopted under this Act in lieu of that financial year ; and
- (b) in relation to any other person—the financial year for which income tax is levied, or the accounting period, if any, adopted under this Act in lieu of that financial year ; "

## 5. Section twenty-three of the Principal Act is amended—

Exemptions

- (a) by omitting from sub-paragraph (vi) of paragraph (c) the words "development or defence" and inserting in their stead the words "or development" ;
- (b) by omitting paragraph (s) and inserting in its stead the following paragraph :—

" (s) in the case of any person enlisted in or appointed to the Defence Force, the pay and allowances earned by him as a member of that Force during the year of income—

- (i) out of Australia ;
- (ii) in Australia if, within the period comprised of the year of income and twelve months after the close of that year—

- (1) he leaves Australia for service out of Australia or serves in a sea-going ship, and, during the period of twelve months immediately following the date on which he leaves Australia or commences so to serve, is on service out of Australia or borne in a sea-going ship for a continuous period of not less than ninety days or for periods which aggregate not less than one hundred and eighty days or,

before the completion of such a period of ninety days, he dies or, owing to injury or illness, is returned to Australia or discharged from his ship ; or

- (2) he is posted or attached as a member of the air crew of a squadron in Australia, if the role of the squadron is operational involving flights out of Australia, and, during the period of twelve months immediately following the date on which he is so posted or attached, serves as such a member for a continuous period of not less than ninety days or for periods which aggregate not less than one hundred and eighty days or, before the completion of such a period of ninety days, he dies or, owing to injury or illness, is withdrawn from service as a member of the air crew of such a squadron ; and

(iii) in Australia, until the expiration of ninety days—

- (1) immediately following his resumption of duty in Australia, if he is a member whose pay and allowances have been exempted under clause (1) of sub-paragraph (ii) of this paragraph or under sub-paragraph (ii) of paragraph (s) of section twenty-three of the *Income Tax Assessment Act 1936-1941* ; or

- (2) after he is withdrawn from service as a member of the air crew of a squadron described in clause (2) of sub-paragraph (ii) of this paragraph or, if he is so withdrawn owing to injury or illness, after his resumption of duty, if he is a member whose pay and allowances have been exempted under that clause :

Provided that clause (1) of sub-paragraph (ii), or clause (1) of sub-paragraph (iii), of this paragraph shall not apply to exempt the pay and

allowances earned by a person enlisted in or appointed to the Defence Force who does not serve as a member of a body, contingent or detachment of that Force engaged on service out of Australia.

For the purposes of this paragraph—

‘air-crew’ includes photographers and members of the ground staff who regularly take part in the course of their duty in flights out of Australia, but does not include members of a reserve squadron except members serving at any time during any continuous period of not less than ninety days during which the reserve squadron takes part in operations as an operational squadron ;

‘Australia’ does not include the Territories of Papua, Norfolk Island and New Guinea ; and

‘sea-going ship’ does not include a depot ship or a ship principally employed on or in connexion with port or harbour defence ;” ;

(c) by omitting from paragraph (t) the word “and” (second occurring) ; and

(d) by adding at the end thereof the following paragraphs :—

“(v) income derived, by any person visiting Australia, from an occupation carried on by him while in Australia, if, in the opinion of the Treasurer, the visit and occupation are primarily and principally directed to assisting the Commonwealth government in the defence of Australia and the Treasurer is satisfied that the income is not exempt from income tax in the country where the person is ordinarily resident ; and

“(w) income derived by any person serving with the mercantile marine of any part of His Majesty’s dominions (other than Australia) or of any country or Power allied or associated with His Majesty in the present war, from an occupation carried on by him on a sea-going ship, if the income is not exempt from income tax imposed in any part of His Majesty’s dominions or in any such country or by any such Power.”.

6.—(1.) Section sixty of the Principal Act is amended by omitting from the proviso to sub-section (1.) the words “the last preceding section” and inserting in their stead the words “section fifty-nine of this Act”.

Acquisition  
of depreciated  
property.

(2.) The amendment made by this section shall be deemed to have had effect on and after the sixth day of October, One thousand nine hundred and forty-two.

7. Section sixty-six of the Principal Act is repealed and the following section inserted in its stead :—

Contributions  
to pension  
funds.

“ 66.—(1.) Where a taxpayer sets apart or pays in the year of income any sum as or to a fund to provide individual personal benefits, pensions or retiring allowances for his employees and—

(a) the taxpayer is under a legal obligation to set apart or pay that sum ; and

(b) the rights of the employees to receive the benefits, pensions or retiring allowances are fully secured,

an amount ascertained in accordance with the provisions of this section shall be an allowable deduction.

“(2.) For the purposes of this section, the Commissioner shall determine, in respect of any sum so set apart or paid after the thirtieth day of June, One thousand nine hundred and forty-three—

(a) the number of employees for whom, during the year of income, the fund provided present or future individual personal benefits, pensions or retiring allowances ;

(b) the part, if any, of the sum so set apart or paid which is attributable to the provision of benefits, pensions or retiring allowances for employees other than employees engaged in producing assessable income of the taxpayer ;

(c) in the case of a taxpayer which is a private company within the meaning of Division 7 of this Part—the part, if any, of the sum so set apart or paid which is attributable to the provision of benefits, pensions or retiring allowances for any person who is both a shareholder and an employee of that company if, in the opinion of the Commissioner, the benefits, pensions or retiring allowances are provided for that person as a shareholder ; and

(d) the amount included in the sum so set apart or paid which is attributable to the provision of individual personal benefits, pensions or retiring allowances for each employee included in the number determined under paragraph (a) of this sub-section who is not an employee or one of a number of employees in relation to whom a part has been determined under paragraph (b) or (c) of this sub-section.

“(3.) The amount which shall be an allowable deduction under this section shall be the amount remaining after deducting from the sum so set apart or paid the total of the following amounts :—

(a) Any amount determined by the Commissioner under paragraph (b) of the last preceding sub-section ;

(b) Any amount determined by the Commissioner under paragraph (c) of the last preceding sub-section ; and

(c) The sum of the respective amounts by which each of the amounts determined by the Commissioner under paragraph (d) of the last preceding sub-section exceeds—

(i) One hundred pounds ; or

(ii) five per centum of the remuneration paid by the taxpayer to the employee, in relation to whom the amount has been so determined, in respect of the year ended on the thirtieth day of June next preceding the date on which the sum was so set apart or paid,

whichever is the greater.

“(4.) Where the provisions of paragraph (c) of the last preceding sub-section result in a reduction of the amount otherwise allowable as a deduction under the foregoing provisions of this section, and the Commissioner is of opinion that the special circumstances of the case warrant the allowance of a higher amount as a deduction, the Commissioner shall allow as a deduction such higher amount (not exceeding the amount which would have been allowable if that paragraph did not apply) as he considers to be reasonable.

“(5.) In the application of this section—

(a) the aggregate of all sums set apart or paid (after the thirtieth day of June, One thousand nine hundred and forty-three) in the year of income by the taxpayer as or to any one fund shall be deemed to be one sum so set apart or paid ; and

(b) in the case of a taxpayer who has, in the year of income, set apart or paid sums as or to more than one fund, the deductions allowable under this section shall be ascertained in respect of the funds in such order as the Commissioner thinks fit, and, in the application of this section in relation to any such fund, the amounts specified in sub-paragraphs (i) and (ii) of paragraph (c) of sub-section (3.) of this section shall, in relation to any employee, be reduced by the aggregate of any amounts determined in respect of that employee under paragraph (d) of sub-section (2.) of this section in relation to any other funds, to the extent to which the amounts so determined have not been excluded in ascertaining the deductions allowable in relation to those other funds.

“(6.) Where any part of any sum so set apart or paid on or before the second day of March, One thousand nine hundred and forty-four has, by reason of paragraph (c) of sub-section (3.) of this section, been excluded from the deduction otherwise allowable under this section, the taxpayer shall be entitled to recover out of the assets of the fund at the second day of March, One thousand nine hundred and forty-four, the amount by which the tax as assessed under this Act and the amount by which the tax, if any, as assessed under the

*War-time (Company) Tax Assessment Act 1940-1943*, in respect of income derived by the taxpayer, has been increased by reason of the exclusion of that part of the sum so set apart or paid, and may sue for those amounts accordingly.

“(7.) If the value of the assets of the fund on the second day of March, One thousand nine hundred and forty-four, is less than the amount which the taxpayer is entitled to recover under the last preceding sub-section, the amount of the deficiency shall be an allowable deduction.

“(8.) Where a taxpayer is, on the second day of March, One thousand nine hundred and forty-four, under a legal obligation to set apart or pay any sum as or to a fund to provide individual personal benefits, pensions or retiring allowances for employees, he shall, by force of this section, be released from the obligation to set apart or pay so much of any portion of that sum which is not allowable as a deduction under this section as would have been allowable as a deduction under section sixty-six of the *Income Tax Assessment Act 1936-1943*.

“(9.) Any sum or part of any sum which is excluded in ascertaining the deduction under this section shall not be an allowable deduction under any other provision of this Act.

“(10.) Where any taxpayer who has, either before or after the commencement of this section, been allowed a deduction of any sum, or part of any sum, set apart or paid as or to any such fund, receives from that fund any payment (other than an amount recovered under sub-section (6.) of this section) or other benefit which has a money value, his assessable income shall include that payment or the money value of that benefit.

“(11.) For the purposes of this section a director of a company shall be deemed to be an employee of the company.”.

Gifts and  
contributions.

8. Section seventy-eight of the Principal Act is amended—

- (a) by omitting from sub-section (1.) all the words down to and including the word “deductions” (second occurring) and inserting in their stead the words “The following shall, subject to this section, be allowable deductions”;
- (b) by omitting paragraph (b) of sub-section (1.); and
- (c) by omitting sub-section (3.) and inserting in its stead the following sub-section :—

“(3.) The aggregate of the deductions allowable under this section and under the next succeeding section shall not exceed the amount of income remaining after deducting from the assessable income all other allowable deductions except the deduction of losses of previous years.”.

9. After section seventy-eight of the Principal Act the following section is inserted :—

“79.—(1.) Where a taxpayer sets apart or pays in the year of income any sum, not allowable in whole or in part as a deduction under section sixty-six of this Act, as or to a fund to provide individual

Voluntary  
contributions  
to pension  
funds.

personal benefits, pensions or retiring allowances for employees who are residents and are engaged in his or any business or class of business, or for dependants of such employees, and the rights of the employees or dependants to receive the benefits, pensions or retiring allowances are fully secured, an amount ascertained in accordance with the provisions of this section shall, subject to sub-section (3.) of the last preceding section, be an allowable deduction.

“(2.) For the purposes of this section, the Commissioner shall determine, in respect of any sum so set apart or paid after the thirtieth day of June, One thousand nine hundred and forty-three—

- (a) the number of employees for whom, or for the dependants of whom, during the year of income, the fund provided present or future individual personal benefits, pensions or retiring allowances ;
- (b) the part, if any, of the sum so set apart or paid which is attributable to the provision of benefits, pensions or retiring allowances for non-residents or employees not engaged in any business or class of business ;
- (c) in the case of a taxpayer which is a private company within the meaning of Division 7 of this Part—the part, if any, of the sum so set apart or paid which is attributable to the provision of benefits, pensions or retiring allowances for any person who is both a shareholder and an employee of that company if, in the opinion of the Commissioner, the benefits, pensions or retiring allowances are provided for that person as a shareholder ; and
- (d) the amount included in the sum so set apart or paid which is attributable to the provision of individual personal benefits, pensions or retiring allowances for each employee included in the number determined under paragraph (a) of this sub-section who is not an employee or one of a number of employees in relation to whom a part has been determined under paragraph (b) or (c) of this sub-section.

“(3.) The amount which shall be an allowable deduction under this section shall be the amount remaining after deducting from the sum so set apart or paid the total of the following amounts :—

- (a) Any amount determined by the Commissioner under paragraph (b) of the last preceding sub-section ;
- (b) Any amount determined by the Commissioner under paragraph (c) of the last preceding sub-section ; and
- (c) The sum of the respective amounts by which each of the amounts determined by the Commissioner under paragraph (d) of the last preceding sub-section in respect of an employee, increased by the portion of any deduction

allowable, in the assessment of the taxpayer, under the provisions of section sixty-six of this Act which the Commissioner considers to be attributable to that employee, exceeds—

- (i) One hundred pounds ; or
- (ii) five per centum of the remuneration paid to the employee, in relation to whom the amount has been so determined, in respect of the year ended on the thirtieth day of June next preceding the date on which the sum was so set apart or paid, whichever is the greater.

“(4.) Where the provisions of paragraph (c) of the last preceding sub-section result in a reduction of the amount otherwise allowable as a deduction under the foregoing provisions of this section and the Commissioner is of opinion that the special circumstances of the case warrant the allowance of a higher amount as a deduction, the Commissioner shall allow as a deduction such higher amount (not exceeding the amount which would have been allowable if that paragraph did not apply) as he considers to be reasonable.

“(5.) In the application of this section—

- (a) the aggregate of all sums set apart or paid (after the thirtieth day of June, One thousand nine hundred and forty-three) in the year of income by the taxpayer as or to any one fund shall be deemed to be one sum so set apart or paid ; and
- (b) in the case of a taxpayer who has, in the year of income, set apart or paid sums as or to more than one fund, the deductions allowable under this section shall be ascertained in respect of the funds in such order as the Commissioner thinks fit, and, in the application of this section in relation to any such fund, the amounts specified in sub-paragraphs (i) and (ii) of paragraph (c) of sub-section (3.) of this section shall, in relation to any employee, be reduced by the aggregate of any amounts determined in respect of that employee under paragraph (d) of sub-section (2.) of this section in relation to any other funds, to the extent to which the amounts so determined have not been excluded in ascertaining the deductions allowable in relation to those other funds.

“(6.) Where any part of any sum so set apart or paid on or before the second day of March, One thousand nine hundred and forty-four, has, by reason of paragraph (c) of sub-section (3.) of this section, been excluded from the deduction otherwise allowable under this section, the taxpayer shall be entitled to recover out of the assets of the fund at the second day of March, One thousand nine hundred and forty-four, the amount by which the tax as assessed under this Act

and the amount by which the tax, if any, as assessed under the *War-time (Company) Tax Assessment Act 1940-1943*, in respect of income derived by the taxpayer, has been increased by reason of the exclusion of that part of the sum so set apart or paid, and may sue for those amounts accordingly.

“(7.) If the value of the assets of the fund on the second day of March, One thousand nine hundred and forty-four, is less than the amount which the taxpayer is entitled to recover under the last preceding sub-section, the amount of the deficiency shall be an allowable deduction.

“(8.) Any sum or part of any sum which is excluded in ascertaining the deduction under this section shall not be an allowable deduction under any other provision of this Act.

“(9.) Where any taxpayer who has, either before or after the commencement of this section, been allowed a deduction of any sum, or part of any sum, set apart or paid as or to any such fund, receives from that fund any payment (other than an amount recovered under sub-section (6.) of this section) or other benefit which has a money value, his assessable income shall include that payment or the money value of that benefit.

“(10.) For the purposes of this section, a director of a company shall be deemed to be an employee of the company.”.

10. Section eighty of the Principal Act is amended by adding at the end thereof the following sub-sections :—

Losses of  
previous  
years.

“(5.) Notwithstanding any other provision of this section, in the case of a taxpayer which is a private company within the meaning of Division 7 of this Part, no loss incurred by the company in any year prior to the year of income shall be an allowable deduction unless the company establishes to the satisfaction of the Commissioner that, on the last day of the year of income, shares of the company carrying not less than twenty-five per centum of the voting power were beneficially held by persons who beneficially held shares of the company carrying not less than twenty-five per centum of the voting power on the last day of the year in which the loss was incurred.

“(6.) For the purposes of the last preceding sub-section, shares of the company beneficially held by a person on the last day of the year in which the loss was incurred shall be deemed to have been beneficially held by the same person on the last day of the year of income, if—

- (a) the person has died and the shares were, on the last day of the year of income, beneficially held by the trustee of his estate or a shareholder who received the shares as a beneficiary in his estate ; or
- (b) the shares have been transferred by that person to a company, the majority of the shares of which were, on the last day of the year of income, beneficially held by that person or, if he has died, by the trustee of his estate or a shareholder who received the shares as a beneficiary in his estate.”.

Deduction for  
member of  
Defence Force,  
&c

**11.** Section eighty-one of the Principal Act is amended—

- (a) by omitting from sub-section (1.) all the words before paragraph (a) and inserting in their stead the following words :—

“Where the income of any taxpayer includes pay or allowances earned by him as a member of the Defence Force, remuneration earned by him as an accredited person, or salary, wages, bonuses or allowances earned by him as a mariner employed on a sea-going ship, and—” ;

- (b) by omitting sub-section (2.) and inserting in its stead the following sub-section :—

“(2.) The deduction allowable under sub-section (1.) of this section shall not exceed—

(a) in the case of a person whose income includes pay or allowances earned by him as a member of the Defence Force but who was not, at any time during the year of income, engaged in continuous full-time service as a member of that Force for the duration of, and directly in connexion with, the war—the pay and allowances derived by him during the year of income as a member of the Defence Force ;

(b) in the case of an accredited person—the remuneration derived by him in respect of service out of Australia during the year of income as an accredited person ;

(c) in the case of a person whose income includes income derived from his employment on a sea-going ship, but whose income was not wholly so derived—the income derived by him during the year of income from his employment on a sea-going ship.” ; and

- (e) by inserting in sub-section (4.), before the definition of “mariner”, the following definitions :—

“‘accredited person’ means—

(a) a person who is engaged in carrying out the objects of a public institution or public fund of the kind referred to in sub-paragraph (viii) of paragraph (a) of sub-section (1.) of section seventy-eight of this Act ;

(b) a member of a broadcasting unit established by the Australian Broadcasting Commission ;

(c) a war correspondent or photographer employed by the Department of Information ;  
or

(d) a camouflage officer employed by the Department of Home Security,  
duly accredited by an authority of the Defence Force and who is attached to and accompanies a body, contingent or detachment of that Force serving outside Australia;

“ ‘Australia’ does not include the Territories of Papua, Norfolk Island and New Guinea; ”.

12. Section one hundred and three of the Principal Act is amended by adding at the end of sub-section (2.) the following paragraph :— Definitions.

“; (g) in the case of a private company carrying on the business of insurance in Australia—

(i) the taxable income shall be deemed to be the amount which would be the taxable income if section one hundred and forty-eight of this Act did not apply to the company; and

(ii) there shall be included in the distributable income, in addition to the amount ascertained in accordance with sub-section (1.) of this section, any amount which has been received by the private company in the year of income, directly or indirectly, as a re-imbursement of, or otherwise for or in respect of, any tax which has been deducted or is deductible, in ascertaining the distributable income of any year of income, either under paragraph (a) of the definition of ‘distributable income’ in the last preceding sub-section or under sub-section (3.) of this section.”.

13. Section one hundred and nine A of the Principal Act is amended by inserting after the word “Division” the words “, other than section one hundred and seven,”. Division not to apply to certain non-residents.

14. The Principal Act is amended by adding at the end of Part III. the following Division :—

“Division 18.—Partial Liability to Tax on Income of a certain Period.

“160AF.—(1.) In this Division—

‘the current year’s tax’, in relation to a taxpayer, means the amount remaining after deducting from the income tax levied in pursuance of section one hundred and sixty AG of this Act on the income derived by that taxpayer all rebates of tax other than a rebate allowed by section one hundred and fifty-nine of this Act and the rebate allowable under this Division;

‘year of income’ means the year ending on the thirtieth day of June, One thousand nine hundred and forty-four, or the accounting period, if any, adopted under this Act in lieu of that year.

Interpretation.

“(2.) Unless the contrary intention appears, any reference in this Act to a year of income shall, in relation to the levying and payment of income tax in pursuance of this Division, be deemed to be a reference to the year of income as defined in sub-section (1.) of this section.

Income tax  
of persons  
other than  
companies on  
income of year  
ending on  
the 30th June,  
1944.

“160AG.—(1.) In addition to any income tax levied in pursuance of section seventeen of this Act, income tax at the rates declared by the Parliament shall be levied and paid for the financial year commencing on the first day of July, One thousand nine hundred and forty-four, upon the taxable income derived during the year of income by any person, whether a resident or a non-resident, other than a company, but not including a taxable income which does not exceed One hundred and four pounds.

“(2.) An assessment made for the purposes of this Division shall be separate and distinct from any assessment made for the purposes of section seventeen of this Act.

“(3.) In this section, ‘company’ does not include a company in the capacity of a trustee.

Rebate of tax.

“160AH.—(1.) A taxpayer shall be entitled, in his assessment of the income tax levied in pursuance of the last preceding section, to a rebate of tax ascertained in accordance with this Division.

“(2.) Where the amount of the taxable income upon which tax is levied in pursuance of the last preceding section—

(a) does not exceed Five hundred pounds; or

(b) exceeds Five hundred pounds but does not exceed by more than twenty per centum the taxable income derived by the taxpayer during the year next preceding the year of income,

the rebate shall be an amount equal to seventy-five per centum of the current year’s tax.

“(3.) In any case to which the last preceding sub-section does not apply the rebate shall, subject to this Division, be an amount equal to—

(a) seventy-five per centum of the amount which would have been the current year’s tax if the taxable income derived by the taxpayer during the year of income had been reduced by an amount equal to the excess of that taxable income over the sum of the taxable income of the year next preceding the year of income and twenty per centum thereof, and the reduction had been made successively from taxable income from—

(i) personal exertion;

(ii) interest to which section twenty of the *Commonwealth Debt Conversion Act 1931* or sub-section (2.) of section fifty-two B of the *Commonwealth Inscribed Stock Act 1911-1943* applies;

(iii) interest to which section one hundred and sixty AB of this Act applies;

(iv) income from dividends; and

(v) other income from property; or

(b) One hundred and twenty-five pounds, whichever is the greater.

"160AJ.—(1.) Where the Commissioner is satisfied that, in any case to which sub-section (3.) of the last preceding section would, but for this section, apply, the taxable income of the year next preceding the year of income was less than the amount of the taxable income which might be expected normally to be derived in a year by the taxpayer, the Commissioner shall determine that amount, and the provisions of the last preceding section shall thereupon apply as if the amount so determined had been the taxable income of that next preceding year.

Rebate in certain cases.

"(2.) For the purposes of the last preceding sub-section, the Commissioner may, in addition to considering any other facts which he considers to be relevant, regard assessable income of a recurring nature derived by the taxpayer during the year of income from a source from which assessable income was not derived by the taxpayer during the year next preceding the year of income, either wholly or in part as assessable income which might be expected normally to be derived in a year by the taxpayer.

"160AK.—(1.) A decision under the last preceding section may be made by the Commissioner either of his own accord, or upon application in writing made by the taxpayer prior to the expiration of sixty days after service of the notice of assessment in respect of the income of the year of income, and, if the taxpayer is dissatisfied with the Commissioner's decision, he may, within sixty days after service on him of notice of the decision, in writing, request the Commissioner to refer the decision to a Board of Referees, and the Commissioner shall refer the decision accordingly.

Reference to a Board of Referees.

"(2.) Upon every such reference to a Board of Referees, the Board shall review the decision of the Commissioner and shall give a decision in writing either confirming, reducing, increasing or varying the amount of rebate allowed by the Commissioner.

"(3.) Every decision made under this section by a Board shall be final and conclusive, and the Commissioner shall give effect to the decision.

"(4.) The provisions of Division 2 of Part V. of this Act shall not apply in respect of any matter which, under sub-section (1.) of this section, may be referred to a Board of Referees.

"160AL. The amount of rebate allowable under this Division, whether in consequence of a decision of the Commissioner or a Board of Referees or otherwise, shall not exceed seventy-five per centum of the current year's tax.

Maximum amount of rebate.

"160AM.—(1.) So much of the income tax assessed in accordance with this Division as, in the opinion of the Commissioner, is attributable to that part of the income which is not salary or wages as defined in section two hundred and twenty-one A of this Act, where that part exceeds Fifty pounds, shall be due and payable in three equal instalments.

Payment of tax on income other than salary or wages.

“(2.) The first of such instalments shall be due and payable on the date specified in the notice of assessment issued for the purposes of this Division, not being less than thirty days after the service of the notice.

“(3.) The second of such instalments shall be due and payable on the date specified in the notice of assessment of income tax levied in pursuance of section seventeen of this Act for the financial year ending on the thirtieth day of June, One thousand nine hundred and forty-five, or on such date, not being earlier than the thirtieth day of June, One thousand nine hundred and forty-five, as is specified in a notice served by the Commissioner on the taxpayer.

“(4.) The third of such instalments shall be due and payable on the date specified in the notice of assessment of income tax levied in pursuance of section seventeen of this Act for the financial year ending on the thirtieth day of June, One thousand nine hundred and forty-six or on such date, not being earlier than the thirtieth day of June, One thousand nine hundred and forty-six, as is specified in a notice served by the Commissioner on the taxpayer.

“(5.) Where a person who has been or is liable to be assessed to tax to which this section applies—

- (a) appears to the Commissioner to be about to leave Australia ;
- (b) dies ; or
- (c) becomes bankrupt, or applies to take the benefit of any Act or State Act for the relief of bankrupt or insolvent debtors, or compounds with his creditors, or makes an assignment of any of his property for their benefit,

so much of the tax to which this section applies as has not already become due and payable shall become due and payable on the date specified in a notice, requiring payment of the tax, served by the Commissioner on the taxpayer, or on the trustee of his estate, as the case requires.”.

**15.** Section one hundred and sixty A of the Principal Act is repealed and the following section inserted in its stead :—

**Interpretation.**

“ 160A. For the purposes of this Part—

- (a) a company shall not include a private company ; and
- (b) in the case of a company carrying on the business of insurance in Australia—
  - (i) the taxable income shall be deemed to be the amount which would be the taxable income if section one hundred and forty-eight of this Act did not apply to the company ; and
  - (ii) in ascertaining the taxable income there shall be added to the amount which would, but for this section, be the taxable income any amount which has been received by the company in the year of income, directly or indirectly, as a re-imbursement

of, or otherwise for or in respect of, any tax which has been deducted or is deductible in ascertaining, in respect of any year of income, that portion of the taxable income which has not been distributed as dividends, either under paragraph (i) of sub-section (1.), or under sub-section (5.), of section one hundred and sixty c of this Act."

**16.** Section two hundred and twenty-one A of the Principal Act is amended— Definitions.

- (a) by omitting the definition of "certificate of credit"; and
- (b) by inserting after the definition of "employer" the following definitions:—

" 'group certificate' means a certificate in a form authorized by the Commissioner issued by a group employer, or by or on behalf of an authority with which an arrangement has been entered into in pursuance of section two hundred and twenty-one KB of this Act, to an employee in accordance with this Division in respect of deductions made from the salary or wages of the employee;

" 'group employer' means any person who is registered or is required to apply for registration as a group employer under section two hundred and twenty-one K of this Act;

" 'interim stamps receipt' means an interim stamps receipt issued in pursuance of section two hundred and twenty-one H of this Act;".

**17.** Section two hundred and twenty-one D of the Principal Act is amended by omitting sub-section (1.) and inserting in its stead the following sub-section:— Variation of deductions.

"(1.) Notwithstanding anything contained in the last preceding section, the Commissioner may vary the amounts to be deducted from the salary or wages of any employee or class of employees for the purpose of meeting the special circumstances of any case or class of cases."

**18.** Section two hundred and twenty-one F of the Principal Act is amended by inserting after the word "employer" the words "(if he is not a group employer)". Employer to deliver stamps to employee.

**19.** Section two hundred and twenty-one G of the Principal Act is amended by inserting in sub-section (1.), after the word "Division" (first occurring) the words ", and who receives tax stamps from his employer,". Employee to affix and initial stamps in book.

20 —(1.) Sections two hundred and twenty-one H and two hundred and twenty-one HA of the Principal Act are repealed and the following sections inserted in their stead :—

Application  
of deductions  
in payment of  
tax

“ 221H.—(1.) An employee from whose salary or wages a deduction is made in accordance with this Division and upon whom a notice of assessment is served shall, not later than the date specified in that notice as the last day for payment of the tax, produce to the Commissioner the pages of the book to which any tax stamps duly delivered to him are affixed and any group certificate issued to him in respect of a period prior to the close of the latest year of income in respect of which a notice of assessment has been served on him, and the Commissioner shall—

- (a) if the sum of the amount represented by the face value of such of those stamps as were delivered to the employee prior to the close of the latest year of income in respect of which a notice of assessment has been served on him, and the amount shown in any such certificate does not exceed the tax payable by the employee—credit that sum in payment or part payment of that tax ; or
- (b) if that sum exceeds that tax—credit in payment of that tax so much of that sum as is equal to that tax, and pay to the employee an amount equal to the excess.

“(2.) Where an employee produces to the Commissioner the pages of a book to which any tax stamps duly delivered to him during any year of income are affixed or a group certificate issued to him in respect of any year of income or any period included in any year of income, and the Commissioner is satisfied that there is not and will not be any tax payable by the employee in respect of the income of that year of income or any previous year of income, the Commissioner shall pay to the employee an amount equal to the amount represented by the face value of those tax stamps or the amount shown in that certificate, as the case may be.

“(3.) If the amount credited by the Commissioner in pursuance of paragraph (a) of sub-section (1.) of this section is less than the amount of tax payable by the employee the Commissioner may credit in payment or part payment of that tax an amount equal to the face value of any other tax stamps duly delivered to the employee and produced by him to the Commissioner or any amount shown in any other group certificate so produced if he is satisfied that it is desirable to do so by reason of special circumstances and that the amounts which will have been deducted in pursuance of this Division from the salary or wages of the employee prior to the close of the year of income in which those other stamps or certificates are so produced will be sufficient to pay the tax payable by the employee in respect of the income of that year of income.

“(4.) If the amount credited by the Commissioner in pursuance of the foregoing provisions of this section is less than the amount of tax payable by the employee—

- (a) the Commissioner shall apply the amount so credited in payment, so far as that amount extends, of such tax payable by the employee as the Commissioner determines, and that amount shall be deemed to have been paid by the employee in satisfaction, to that extent, of that tax, and not otherwise; and
- (b) the employee shall be liable or continue to be liable (as the case may be) to pay the remainder of that tax on the date or dates specified in the notice or notices of assessment, and all the provisions of this Act relating to the collection and recovery of tax shall apply to that remainder.

“(5.) Where tax stamps or group certificates are produced for the purposes of this section, the Commissioner shall, if the case requires, issue to the employee an interim stamps receipt showing an amount equal to so much of the face value of the stamps produced or of the amounts shown in the certificates, as the case may be, as is not applied in payment of tax and in respect of which the Commissioner has not made and does not make a payment to the employee:

Provided that where the amount which would be shown in an interim stamps receipt is less than One pound, the Commissioner shall, instead of issuing an interim stamps receipt, pay that amount to the employee.

“(6.) The Commissioner shall deface all tax stamps and group certificates in respect of which he credits any amount, makes any payment or issues any interim stamps receipt, and shall retain them for such period as he thinks fit, after which he shall cause them to be destroyed.

“221HA.—(1.) Subject to this Division, the provisions of this Division shall apply in relation to an interim stamps receipt as if it were a page of a book to which were affixed tax stamps (duly delivered to the employee in accordance with this Division during the year of income specified in the receipt) of a face value equal to the amount for which the receipt is issued, and the production of any such receipt in accordance with the provisions of this Division shall have the same effect as the production of tax stamps, duly delivered to the employee during that year, of a face value equal to the amount shown in the receipt.

Interim  
stamps  
receipts.

“(2.) An interim stamps receipt shall not be liable to stamp duty or other tax under any law of the Commonwealth or of any State or Territory of the Commonwealth.

“(3.) Except in accordance with the provisions of this Division or with the consent of the Commissioner, a person shall not sell or otherwise dispose of, or purchase or otherwise acquire, an interim stamps receipt.

Penalty : Fifty pounds.”.

(2.) Notwithstanding anything contained in this Act, a certificate of credit issued under section two hundred and twenty-one H of the *Income Tax Assessment Act 1936-1943* shall, for the purposes of the *Income Tax Assessment Act 1936-1944*, be deemed to be a page of a book to which are affixed tax stamps, duly delivered to the employee named in the certificate prior to the date on which the certificate was issued, of a face value equal to the amount shown in the certificate together with any interest accrued thereon.

(3.) For the purposes of the sections inserted by this section, any tax stamps delivered to an employee before the first day of April, One thousand nine hundred and forty-four, shall be deemed to have been delivered during the year of income next preceding that date, and any group certificate in respect of a period prior to that date shall be deemed to have been issued in respect of a period comprised in that year of income.

21. Section two hundred and twenty-one K of the Principal Act is repealed and the following sections are inserted in its stead :—

Group  
employers.

“ 221K.—(1.) An employer who, during a period of twelve months ending on the thirty-first day of May in any year, has ordinarily had in his employment ten or more employees from whose salary or wages he has been required to make deductions in accordance with this Division shall, unless he is already registered as a group employer, apply to the Commissioner, not later than the fourteenth day of June in that year, in a form authorized by the Commissioner, for registration as a group employer.

“(2.) An employer who is not already registered as a group employer and who commences to carry on a business or becomes an employer and who, in consequence thereof, has in his employment ten or more employees from whose salary or wages he is required to make deductions in accordance with this Division shall, within seven days after commencing to carry on the business or after becoming an employer, as the case may be, apply to the Commissioner, in a form authorized by the Commissioner, for registration as a group employer.

“(3.) The Commissioner may register as a group employer any employer, or any person acting on behalf of two or more employers, whether or not he is required by this section to apply for registration as a group employer, and may at any time cancel the registration of any group employer, and shall notify the group employer in writing that he has been so registered, or that his registration has been cancelled, as the case may be.

“(4.) An employer registered as a group employer shall, notwithstanding any change in the number of his employees, remain registered as a group employer until notified by the Commissioner that his registration has been cancelled.

“(5.) A group employer shall, in respect of deductions made after the thirtieth day of June, One thousand nine hundred and forty-four—

- (a) not later than the seventh day of the month next succeeding a month in which he has made deductions in accordance with this Division, pay to the Commissioner the amount of the deductions so made ;
- (b) not later than the fourteenth day of August in each year, furnish to the Commissioner a statement in a form authorized by the Commissioner, setting out the total of the amounts deducted by him in accordance with this Division from the salary or wages of each employee during the period of twelve months which ended on the thirtieth day of June in that year ;
- (c) not later than the fourteenth day of July in each year, issue to each employee a group certificate setting out the total of the amounts deducted by him in accordance with this Division from the salary or wages of that employee during the period of twelve months which ended on the thirtieth day of June in that year, other than amounts which have been included in any group certificate previously issued to that employee ;
- (d) within seven days after any employee ceases to be employed by him, issue to that employee a group certificate setting out the total of the amounts deducted by him in accordance with this Division from the salary or wages of that employee earned to the date of cessation of his employment, other than amounts which have been included in any group certificate previously issued to that employee ; and
- (e) upon production to him by any employee of a certificate issued to that employee in pursuance of section two hundred and twenty-one L of this Act, where the certificate is so produced during the period specified in the certificate, issue to that employee a group certificate setting out the total of the amounts deducted by him in accordance with this Division, up to the date upon which the certificate is so produced, from the salary or wages of that employee, other than amounts which have been included in any group certificate previously issued.

“(6.) The Commissioner may, by notice in writing served on any group employer, vary, in relation to that group employer, in such instances and to such extent as he thinks fit, any of the requirements of the last preceding sub-section, and that group employer shall comply with those requirements as so varied.

“(7.) Where, by reason of a notice given under the last preceding sub-section, a group certificate is not required to be issued in respect of any deduction made by a group employer from the salary or wages of any employee, the group employer shall pay to the Commissioner

the amount of that deduction, and that amount shall be treated as if it represented the face value of tax stamps delivered, at the time when the deduction was made, to that employee and produced by him to the Commissioner.

“(8.) Where the Commissioner has credited in payment of tax, or made a payment in respect of, any amount shown in a group certificate which is in excess of the amount which the group employer by whom the certificate was issued has deducted from the salary or wages of the employee to whom the certificate was issued, in respect of the period specified in the certificate—

(a) the group employer shall be liable to pay to the Commissioner the amount of the excess; and

(b) the group employer may sue for and recover from the employee as a debt due to him any amount paid to or recovered by the Commissioner under this sub-section.

“(9.) The penalty for any contravention of paragraph (a) of sub-section (5.) of this section shall be a fine not exceeding Five hundred pounds or imprisonment for a term not exceeding twelve months, and the penalty for any contravention of any other provision of this section shall be a fine not exceeding One hundred pounds.

Penalty for  
late payment  
by group  
employer.

“221KA. If any amount payable to the Commissioner by a group employer under the last preceding section remains unpaid after the time when it becomes payable, an additional amount shall be payable at the rate of ten per centum per annum on the amount unpaid computed from that time:

Provided that the Commissioner may in any case, for reasons which he thinks sufficient, remit the additional amount or any part thereof.

Arrangements  
with  
Authorities of  
Government.

“221KB.—(1.) The Commissioner may enter into an arrangement with the appropriate authority of the Commonwealth or any State or Territory of the Commonwealth providing for deductions from the salary or wages of persons employed by, or in the public service of, the Commonwealth or that State or Territory to be made and dealt with in accordance with the terms of the arrangement, and thereupon those deductions shall be made and dealt with in accordance with those terms.

“(2.) The Commissioner may enter into an arrangement with an authority in Australia of the Government of a country other than the Commonwealth, providing for deductions in accordance with this Division to be made from the salary or wages of persons who are or become employed by that Government through that authority.

“(3.) Any person to whom an arrangement made under the last preceding sub-section applies shall, within fourteen days after he has been notified by, or on behalf of, his employer that the arrangement is in force, by writing under his hand delivered to the person charged with the payment of his salary or wages, authorize his

employer, and shall at all times keep his employer authorized, to make deductions from his salary or wages at the rates prescribed for the purposes of this Division.

Penalty : Twenty pounds.

“(4.) The amount of any deduction made in pursuance of an authority given under the last preceding sub-section shall be paid to the Commissioner and shall be treated as if it represented the face value of tax stamps delivered, at the time when the deduction was made, to the person giving the authority and produced by that person to the Commissioner.

“221KC. Any amount payable to the Commissioner under the provisions of this Division shall be a debt due to the King on behalf of the Commonwealth and payable to the Commissioner in the manner prescribed, and may be sued for and recovered in any court of competent jurisdiction by the Commissioner or a Deputy Commissioner suing in his official name.

Recovery of  
amounts by  
Commissioner.

“221KD.—(1.) The regulations may provide that all or any employers (not being employers registered as group employers), instead of delivering tax stamps, as provided in this Division, to employees from whose salaries or wages deductions are made in pursuance of this Division, shall deal with amounts so deducted in the manner prescribed.

Regulations in  
relation to tax  
stamps.

“(2.) Any regulations made for the purpose of this section—

- (a) shall be expressed so that the right which any employee would have, but for the regulations, to obtain any credit or payment in respect of any deduction made from his salary or wages shall be preserved ;
- (b) may contain such incidental and supplementary provisions (including provisions applying to employees) as the Governor-General considers necessary ; and
- (c) shall, subject to this section, have effect notwithstanding anything contained in this Division.”.

22. Section two hundred and twenty-one L of the Principal Act is amended by omitting from sub-section (2.) all the words after the word “ Act ” and inserting in their stead the words “ shall not apply, in respect of the employee named in the certificate, to an employer to whom the certificate, bearing the signature of the employee, is exhibited.”.

Certificate of  
exemption.

23. Section two hundred and twenty-one M of the Principal Act is amended—

- (a) by omitting from sub-section (1.) the words “, other than the provisions of sub-sections (2.) and (2A.) of section two hundred and twenty-one H,” ;
- (b) by adding at the end of that sub-section the words “ prior to the close of the latest year of income in respect of which he has received a notice of assessment.” ; and
- (c) by omitting sub-section (2.).

Purchase of  
tax stamps by  
persons other  
than  
employees.

Destroyed  
tax stamps  
may be  
treated as if  
produced.

24. Section two hundred and twenty-one u of the Principal Act is amended by inserting after the word "employee" (second occurring) the words "issue an interim stamps receipt".

Offences.

25. Section two hundred and twenty-one v of the Principal Act is amended—

(a) by omitting from paragraph (d) the word "or" (last occurring); and

(b) by adding after paragraph (e) the following paragraph:—

" ; or (f) present, for the purpose of obtaining any credit, payment or other benefit, any group certificate, or document purporting to be a group certificate, other than a group certificate duly issued to him in respect of the amount shown in the certificate."

26. The Principal Act is amended by adding at the end of Part VI. the following Division:—

" Division 3.—Provisional Tax.

Interpretation.

" 221YA.—(1.) In this Division—

'provisional tax' means any amount payable as provisional tax in accordance with this Division ;

'salary or wages' means salary or wages as defined in section two hundred and twenty-one A of this Act.

" (2.) In sections two hundred and six, two hundred and seven, two hundred and eight, two hundred and nine, two hundred and fourteen, two hundred and eighteen, two hundred and fifty-four, two hundred and fifty-five, two hundred and fifty-eight and two hundred and fifty-nine of this Act, but not in any other section of this Act, 'income tax' or 'tax' includes provisional tax.

" (3.) The ascertainment of the amount of any provisional tax shall not be deemed to be an assessment within the meaning of any of the provisions of this Act.

Liability to  
provisional  
tax.

" 221YB.—(1.) For the purpose of enabling the income tax which will be payable by taxpayers to whom this Division applies to be collected during the financial year for which the income tax is levied, a person, other than a company (except in the capacity of a trustee), deriving assessable income, not being salary or wages, shall be liable to pay provisional tax in accordance with this Division.

" (2.) Subject to the next succeeding sub-section, provisional tax shall be payable in respect of the income of the year of income ending on the thirtieth day of June, One thousand nine hundred and forty-five, or the accounting period (if any) adopted under this Act in lieu of that year, and in respect of the income of all subsequent years.

“(3.) Provisional tax shall not be payable in respect of the income of any year of income unless the Act declaring the rates of income tax payable for the financial year for which income tax is imposed upon taxable income of that year of income provides that provisional tax shall be payable in accordance with the provisions of this Act.

“221yc.—(1.) Subject to this section, the amount of provisional tax payable by a taxpayer in respect of the income of any year of income shall be—

Amount of  
provisional tax.

- (a) where the assessable income derived by him in the year next preceding that year of income did not include salary or wages—an amount equal to the income tax assessed in respect of the income of that next preceding year; or
- (b) where the assessable income derived by him in that next preceding year comprised salary or wages together with other income—an amount equal to such part of the income tax so assessed as the Commissioner determines.

“(2.) Where the rates of income tax declared by the Parliament (other than the rates of income tax payable by a company) for any financial year are higher or lower than the rates declared for the next preceding financial year, the provisional tax otherwise payable in respect of the income to which those first-mentioned rates are applicable shall be increased or decreased, as the case may be, to such extent and in such manner as are prescribed.

“(3.) Where a taxpayer liable to pay provisional tax in respect of the income of any year of income commenced, during the year next preceding that year of income, to derive assessable income (other than salary or wages) from any source, the Commissioner may, in his discretion, estimate the amount of assessable income which would, in his opinion, have been derived from that source in that next preceding year if the taxpayer had commenced, at the beginning of that year, to derive assessable income from that source, and the amount of provisional tax payable shall be the amount which would have been payable if the taxpayer had derived from that source, in that next preceding year, in addition to any other assessable income derived by him, the amount of assessable income so estimated by the Commissioner, and had been assessed for income tax accordingly.

“(4.) Where a taxpayer did not derive, during the year next preceding the year of income, assessable income (other than salary or wages) in excess of One hundred and four pounds, and that taxpayer has, up to the thirty-first day of March in the year of income, derived assessable income (other than salary or wages) in excess of One hundred and four pounds, he shall, not later than the fifteenth day of April in the year of income, or within such extended time as the Commissioner allows, furnish to the Commissioner a return, in the form provided by the Commissioner for the purpose, showing the amount of assessable income derived by him up to the thirty-first day of March in the

year of income and the amount of assessable income which he estimates will be derived by him during the remainder of the year of income, together with such other information as is specified in the form.

“(5.) The amount of provisional tax payable by a taxpayer to whom the last preceding sub-section applied shall be the amount which the Commissioner estimates, from the return furnished in pursuance of that sub-section or from any other information in his possession, will be the income tax payable by the taxpayer in respect of the income (other than salary or wages) of the year of income.

“(6.) For the purposes of sub-section (1.) of this section, the income tax assessed in respect of the income of any taxpayer derived during the year ending on the thirtieth day of June, One thousand nine hundred and forty-four, or the accounting period, if any, adopted under this Act in lieu of that year, shall be deemed to be the amount of income tax which would have been so assessed if no rebate has been allowable in pursuance of Division 18 of Part III. of this Act, and, for the purposes of sub-section (3.) of this section, in ascertaining the income tax which would have been payable in respect of the income of that year of income or accounting period if the taxpayer had derived an amount of assessable income estimated by the Commissioner, no rebate under that Division shall be taken into account.

When  
provisional tax  
payable.

“221YD. The amount of provisional tax payable by a taxpayer in respect of the income of any year of income may be—

- (a) notified on the notice of assessment of the income tax payable by that taxpayer in respect of the income of the year next preceding that year of income, and in that case shall be due and payable on the date specified in that notice as the date on which tax is due and payable; or
- (b) specified in a notice served by the Commissioner on the taxpayer, and in that case shall be due and payable on the date specified in the notice, not being less than thirty days after the service of the notice.

Provisional  
tax to be  
credited  
against tax  
assessed.

“221YE. Where a taxpayer has paid provisional tax in respect of income of any year of income, and income tax has been assessed in respect of that income, or the Commissioner is satisfied that no income tax will be payable in respect of that income, the Commissioner shall credit the amount of that provisional tax in payment successively of—

- (a) such income tax (if any) as is payable by the taxpayer in respect of that income;
- (b) any other income tax payable by the taxpayer; and
- (c) any provisional tax notified to the taxpayer in respect of the income of the year next succeeding that year of income, and shall be liable to refund to the taxpayer the amount of that provisional tax not so credited.

“221YF. Notwithstanding anything contained in this Division, provisional tax shall not be notified to a taxpayer in respect of the income of any year of income where the Commissioner has made an assessment in respect of that income.

Provisional  
tax not to be  
notified where  
income tax  
assessed.

“221YG.—(1.) Where an alteration of the amount of provisional tax notified as payable by a taxpayer is, in the opinion of the Commissioner, necessary, by reason of the amendment of any assessment of income tax or otherwise, the Commissioner may make the necessary alteration and shall notify the taxpayer in writing of the altered amount.

Alteration  
of notice of  
provisional tax.

“(2.) Upon the service of a notice under the last preceding sub-section—

- (a) if the amount of provisional tax payable is increased, the additional amount shall become due and payable on the date specified in the notice, not being less than thirty days after service of the notice ; or
- (b) if the amount of provisional tax payable is reduced, the Commissioner shall credit any provisional tax overpaid in payment of any income tax payable by the taxpayer and refund to the taxpayer any amount of provisional tax overpaid not so credited.

“221YH. The production of a notice of assessment or other notice on which an amount of provisional tax payable by any person is specified, or of a document under the hand of the Commissioner, Second Commissioner or a Deputy Commissioner purporting to be a copy of any such notice of assessment or other notice, shall be *prima facie* evidence that the amount of provisional tax and all particulars relating thereto are correct.”.

Notice of  
provisional tax  
to be  
*prima facie*  
evidence.

**27.** After section two hundred and sixty-five of the Principal Act the following section is inserted :—

“265A.—(1.) Subject to the next succeeding sub-section, where, in respect of the income of any year of income, income tax is payable by the trustee of the estate of a deceased person who has been a member of the Defence Force, the trustee shall, by force of this section, be released from the payment of so much of that tax as remains after deducting any tax deductions unapplied—

Release of  
liability of  
members of  
Defence Force  
on death.

- (a) where the assessable income of the year of income consists solely of such pay and allowances—from the amount of income tax so payable by the trustee ; or
- (b) where the assessable income of the year of income includes income other than such pay and allowances—
  - (i) from the amount of income tax so payable by the trustee ; or

- (u) from the amount by which the income tax payable in respect of the income of the year of income has been increased by the inclusion of such pay and allowances in the assessable income of that year or those years,

whichever is the less.

“(2.) Nothing in the last preceding sub-section shall be construed so as to authorize or require the Commissioner to refund any amount paid as or for income tax by or on behalf of the taxpayer or his trustee.

“(3.) The provisions of sub-section (1.) of this section shall not apply in any case where the death of the taxpayer has occurred in circumstances (including the circumstances of his service) in which the Commonwealth would not be liable to pay pensions under the *Australian Soldiers' Repatriation Act* 1920-1943 to the dependants of deceased members of the Forces.

“(4.) Any decision of an authority acting under the *Australian Soldiers' Repatriation Act* 1920-1943 on any question affecting the right of any dependants of a deceased member of the Forces to a pension under that Act in respect of his death shall, so long as that decision has not been reversed or overruled, be conclusive evidence of the matters of fact or law so decided for the purposes of the application of the last preceding sub-section in relation to that deceased member of the Forces.

“(5.) In this section, ‘tax deductions unapplied’ means the amount of any deductions made in pursuance of Division 2 of Part VI. of this Act from pay or allowances earned by the deceased person as a member of the Defence Force, being deductions which have not been credited in payment of tax, and in respect of which a payment has not been made by the Commissioner.”.

**Application of amendments.**

28.—(1.) The amendment effected by section four of this Act shall apply to all assessments for the financial year beginning on the first day of July, One thousand nine hundred and forty-four, and all subsequent years.

(2.) The amendments effected by paragraphs (a) and (d) of section five and by sections twelve and fifteen of this Act shall apply to all assessments for the financial year beginning on the first day of July, One thousand nine hundred and forty-three, and all subsequent years.

(3.) The amendments effected by paragraph (b) of section five, and by section ten, of this Act shall apply to all assessments for the financial year beginning on the first day of July, One thousand nine hundred and forty-two, and all subsequent years and, for the purposes of that application, the amendment effected by paragraph (b) of section five of this Act shall be deemed to have come into operation on the first day of July, One thousand nine hundred and forty-one.

(4.) The amendment effected by section thirteen of this Act shall apply to all assessments for the financial year beginning on the first day of July, One thousand nine hundred and forty. and all subsequent years.

(5.) The amendments effected by section eleven of this Act shall apply—

(a) insofar as they affect an accredited person within the meaning of the definition inserted by paragraph (c) of that section—to assessments for the financial year beginning on the first day of July, One thousand nine hundred and forty-two, and all subsequent years ; and

(b) in all other respects—to assessments for the financial year beginning on the first day of July, One thousand nine hundred and forty-three, and all subsequent years.

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## LOAN.

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### No. 4 of 1944.

## An Act to authorize the Raising and Expending of a certain Sum of Money.

[Assented to 3rd April, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1. This Act may be cited as the *Loan Act 1944*.

Short title.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Commencement.

3. The Treasurer may, from time to time, borrow, under the provisions of the *Commonwealth Inscribed Stock Act 1911-1943*, or under the provisions of any Act authorizing the issue of Treasury Bills, moneys not exceeding in the whole the amount of Two hundred million pounds.

Authority to borrow  
£200,000,000.

4. The amount borrowed may be issued and applied only for the expenses of borrowing and for the purposes of appropriations made, or to be made, by law.

Purposes for which money may be expended.

5. There may be issued and applied out of the proceeds of any loan raised under the authority of this Act, or of any other Act, the sum of Two hundred million pounds for war purposes.

Issue and application of  
£200,000,000.

## INVALID AND OLD-AGE PENSIONS APPROPRIATION.

### No. 5 of 1944.

An Act to grant and apply out of the Consolidated Revenue Fund a sum for Invalid and Old-age Pensions.

[Assented to 3rd April, 1944.]

Preamble.

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

Short title.

1. This Act may be cited as the *Invalid and Old-age Pensions Appropriation Act 1944*.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Appropriation  
of £23,000,000  
for invalid  
and old-age  
pensions.

3. There shall be payable out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, for the purposes of the Trust Account established under the *Audit Act 1901-1934* and known as the Invalid and Old-age Pensions Fund, the sum of Twenty-three million pounds for invalid and old-age pensions.

## ENTERTAINMENTS TAX ASSESSMENT.

### No. 6 of 1944.

An Act to amend the *Entertainments Tax Assessment Act 1942*.

[Assented to 3rd April, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

Short title  
and citation.

1.—(1.) This Act may be cited as the *Entertainments Tax Assessment Act 1944*.

(2.) The *Entertainments Tax Assessment Act 1942\** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Entertainments Tax Assessment Act 1942-1944*.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

3. Section three of the Principal Act is amended—

Parts.

(a) by inserting after the words “Part III.—Imposition of Tax.” the words “Part IIIA.—Objections and Appeals.”; and

(b) by inserting after the words “Part IV.—Offences.” the words “Part IVA.—Prosecutions.”.

4. Section four of the Principal Act is amended—

Definitions.

(a) by omitting the definitions of “admission”, “admission to an entertainment” and “payment for admission”;

(b) by inserting before the definition of “die” the following definition:—

“‘Board of Review’ means a Board of Review constituted under the *Income Tax Assessment Act 1936-1943*;”;

(c) by omitting the definition of “entertainments tax” and inserting in its stead the following definition:—

“‘entertainments tax’ or ‘tax’ means entertainments tax imposed as such by any Act and payable in accordance with this Act;”;

(d) by adding at the end thereof the following sub-sections:—

“(2.) Any reference in this Act to admission to an entertainment shall be deemed to include a reference to—

(a) permission to view as a spectator, or to be a member of an audience at, any entertainment;

(b) in relation to an entertainment being an amusement—

(i) permission to participate in the amusement; and

(ii) permission to use equipment or facilities provided by the proprietor of the entertainment to enable persons to participate in the entertainment,

other than permission which is obtained by inserting a coin in an automatic slot machine designed to provide entertainment;

(c) provision of any meal or other refreshment which is deemed, under section sixteen of this Act, to be an entertainment or part of an entertainment; and

(d) admission to any place in which an entertainment is held, or any part of any such place.

“(3.) Any reference in this Act to payment for admission to an entertainment shall be deemed to include a reference to—

- (a) any payment made by a person as a booking fee for admission to an entertainment ;
- (b) any payment, subscription or contribution which entitles the person making it, whether with or without any additional payment, to admission to an entertainment ;
- (c) any payment made by a person, who has been admitted to one part of a place of entertainment, for admission to another part thereof for admission to which a payment involving tax or more tax is required ; and
- (d) any payment which, under any of the provisions of this Act, is deemed to be payment for admission to an entertainment.”.

5. After section ten of the Principal Act the following section is inserted :—

Transfer from  
part of place of  
entertainment  
to another  
part.

“10A. When a person is admitted to any part of a place of entertainment and is subsequently admitted to another part or other parts of the place of entertainment, such amount of tax shall be payable on any such subsequent admission as is equal to the difference between the total tax paid in respect of the previous admission or admissions and the total tax which would have been payable if all the payments for admission had been made as one payment for a single admission.”.

6. Section eleven of the Principal Act is repealed and the following section inserted in its stead :—

Admission to  
entertainments.

“11.—(1.) In any case in which the payment for admission of any person to an entertainment is subject to entertainments tax, that person shall not be admitted to the entertainment except with a stamped ticket, or a ticket stamped with a stamp, not before used, denoting that the proper entertainments tax has been paid, unless the proprietor of the entertainment has made arrangements approved by the Commissioner for recording, and furnishing returns of, the payments for admission to the entertainment and has given security up to an amount and in a manner approved by the Commissioner for the payment of the tax.

“(2.) In any case in which any amount is collected or received as or for entertainments tax by the proprietor of an entertainment or his agent, the amount so collected or received shall, until payment to the Commonwealth, be held by the proprietor or his agent as property of the Commonwealth, and the Commissioner may sue for and recover any such amount.”.

Penalty for  
late payment.

7. Section thirteen of the Principal Act is amended—

- (a) by inserting in sub-section (1.), after the word “eleven”, the words “, or of section sixteen c,” ; and
- (b) by omitting sub-section (2.).

8. After section thirteen of the Principal Act the following section is inserted :—

“ 13A. Any proprietor who—

- (a) understates in any return furnished by him the amount of entertainments tax properly payable by him ; or
- (b) contrary to this Act admits a person for payment to an entertainment without a stamped ticket, or a ticket stamped with a stamp, not before used, denoting that the proper entertainments tax has been paid,

shall be liable to pay as additional tax—

- (c) double the amount of the difference between the tax properly payable and the tax payable upon the basis of the return furnished ; or
- (d) double the amount of the difference between the tax properly payable in respect of the admission of that person, and the tax paid in respect of that admission,

as the case may be, or the sum of One pound, whichever is the greater :

Provided that the Commissioner may, in any particular case, for reasons which he thinks sufficient, remit any additional tax or part thereof.”.

9. Section sixteen of the Principal Act is omitted and the following sections are inserted in its stead :—

“ 16.—(1.) Where any meal or other refreshment is provided for persons who have been or are to be admitted to an entertainment—

- (a) if the Commissioner has, before the holding of the entertainment, given notice in writing in accordance with the next succeeding sub-section that he is of the opinion that the provision of the meal or other refreshment is subordinately related to the entertainment—

- (i) where the payment for admission to the place of entertainment entitles the admitted person to the meal or other refreshment, or where the ordinary conditions of admission to the place of entertainment require that the admitted person shall pay for such a meal or other refreshment, the provision of the meal or other refreshment shall, for the purposes of this Act, be deemed to form part of the entertainment, whether it is provided by the proprietor of the entertainment or by some other person, and the amount charged for the meal or other refreshment (whether combined with any other charge for admission to the entertainment in one composite amount or charged separately) shall be deemed to be part of the payment for admission to the entertainment, or payment for admission to the entertainment, as the case may be ; or

Additional  
tax where tax  
short paid.

Meals and  
refreshments  
with  
entertainments.

- (ii) where sub-paragraph (i) of this paragraph does not apply to the meal or other refreshment, the provision of the meal, or of each item or group of items of refreshment for which a separate charge is provided, shall be deemed to be an entertainment, of which the person providing the meal or other refreshment, whether he is the proprietor of the principal entertainment or not, is, for the purposes of this Act, the proprietor ; or
- (b) in any case to which paragraph (a) of this sub-section does not apply, if the Commissioner has, before the holding of the entertainment, given notice in writing in accordance with the next succeeding sub-section—
  - (i) that he is of the opinion that the total amount to be charged for admission to the entertainment and for the meal or other refreshment should be apportioned as between the meal or other refreshment and the entertainment, or, if separate charges are to be made for the meal or other refreshment and for admission to the entertainment, that the relative amounts of the charges are such that entertainments tax would be evaded ; and
  - (ii) specifying what portion of the payment for the meal or other refreshment and the entertainment combined, or for the meal or other refreshment, as the case may be, is, in his opinion, justly attributable to the meal or other refreshment,the remainder of the payment or payments shall, for the purposes of this Act, be deemed to be payment for admission to the entertainment.
- “(2.) A notice under the last preceding sub-section shall be served—
  - (a) in any case to which sub-paragraph (i) of paragraph (a), or paragraph (b), of that sub-section applies—on the proprietor of the entertainment ; and
  - (b) in any case to which sub-paragraph (ii) of paragraph (a) of that sub-section applies—on the person providing the meal or other refreshment.
- “(3.) In any case in which, upon the giving of a notice under paragraph (a) of sub-section (1.) of this section (including a notice which could, apart from this sub-section, be given by virtue of section sixteen B of this Act) the provisions of sub-paragraph (ii) of that paragraph would apply, the Commissioner shall not give such a notice if the proprietor of the entertainment or the person providing the meals or other refreshments has satisfied him that the average of the sum of the amounts which will be paid, or have been paid, by

each patron of the entertainment as payment for admission to the entertainment and for meals or other refreshments will not be, or was not (as the case may be), in excess of Three shillings.

“(4.) Any decision of the Commissioner for the purposes of the last preceding sub-section shall be final and conclusive, and shall not be subject to objection, review or appeal.

“16A.—(1.) This section may be applied, in accordance with the next succeeding sub-section, where any proprietor conducts—

Amusement  
parks, &c.

(a) a single amusement where, in the opinion of the Commissioner, it is customary for a substantial number of the patrons of an amusement of that kind to pay, at any one visit to the place where the amusement is conducted, amounts totalling not less than one shilling for admission more than once to the amusement; or

(b) a group of amusements where, in the opinion of the Commissioner, it is customary for a substantial number of the patrons of a group of amusements of that kind to pay, at any one visit to the place where the group of amusements is conducted, amounts totalling not less than one shilling for more admissions than one to one of the amusements or to more than one of the amusements.

“(2.) Where the Commissioner has given notice in writing to a proprietor of an amusement or group of amusements specified in sub-section (1.) of this section that this section shall apply to that amusement or group of amusements, the rates of entertainments tax payable on payments made, after the service of the notice, for admission to that amusement, or to any of the amusements included in the group of amusements, as the case may be, shall be the rates declared by the Parliament to be the rates of entertainments tax in cases to which the provisions of this section apply.

“(3.) In this section ‘amusement’ does not include an amusement consisting of an automatic slot machine designed to provide entertainment.

“16B. Where there is held any entertainment which has not been registered as required by section twenty-seven of this Act, or in respect of which the proprietor has not furnished complete and accurate information as required by or under this Act or the regulations, a notice under sub-section (1.) of section sixteen or under section sixteen A of this Act may be served at any time after the holding of the entertainment, and the person on whom the notice is served shall be liable to pay so much of any tax which would have been payable had the notice been served before the holding of the entertainment as has not been paid.

Notices under  
sections 16  
and 16A where  
entertainment  
not registered.

“16C. A proprietor of an entertainment who is liable to pay entertainments tax in respect of payments specified in section sixteen or section sixteen A of this Act shall make arrangements, approved by the Commissioner, for furnishing returns of those payments and shall give security to an amount and in a manner approved by the Commissioner for payment of the tax.

Arrangements  
for returns.

Commissioner  
may make  
assessments.

“ 16D.—(1.) Where—

- (a) any person makes default in furnishing any return ; or
- (b) the Commissioner is not satisfied with the return made by any person ; or
- (c) the Commissioner has reason to believe or suspect that any person (though he may not have furnished, or been liable to furnish, a return) is liable to pay tax which he has not paid,

the Commissioner may, at any time, cause an assessment to be made of the tax or further tax which, in his judgment, should be paid, and that person shall be liable to pay the tax or further tax so assessed, except in so far as he establishes on objection that the assessment is excessive.

“(2.) Any person who becomes liable to pay tax by virtue of an assessment made under the last preceding sub-section shall also be liable to pay, by way of additional tax, double the amount of that tax or the amount of One pound, whichever is the greater :

Provided that the Commissioner may, in any case, for reasons which he thinks sufficient, remit the additional tax or any part thereof.

“(3.) As soon as conveniently may be after an assessment is made, the Commissioner shall cause notice in writing of the assessment and of the additional tax payable to be given to the person liable to pay the tax or further tax.

“(4.) The amount of tax or further tax, and additional tax, specified in the notice shall be payable on or before the date specified in the notice.

“(5.) The omission to give any such notice shall not invalidate the assessment made by the Commissioner.”.

Entertainments  
exempted from  
tax.

10. Section seventeen of the Principal Act is amended by inserting in paragraph (d), before the word “ erection ”, the word “ purchase,”.

11.—(1.) After section eighteen of the Principal Act the following sections are inserted in Part III. :—

Refund of tax  
overpaid.

“ 18A. Without limiting the operation of section eighteen of this Act, where the Commissioner finds in any case that tax has been overpaid, and is satisfied that the tax has not been passed on by the proprietor of the entertainment to some other person, or, if passed on to some other person, has been refunded to that person by the proprietor, the Commissioner may refund the amount of tax found to be overpaid.

Additional tax  
not payable  
where offence  
prosecuted.

“ 18B. Where a prosecution has been instituted in respect of an offence against this Act or the regulations, additional tax arising out of the act or omission which is the subject of the prosecution shall not be payable unless and until the prosecution is withdrawn.”.

(2.) Section eighteen A inserted in the Principal Act by this section shall be deemed to have come into operation on the first day of October, One thousand nine hundred and forty-two.

12. The Principal Act is amended by inserting after Part III. the following Part :—

“ PART IIIA.—OBJECTIONS AND APPEALS.

“ 18c.—(1.) A proprietor who is dissatisfied with any assessment made by the Commissioner under this Act may, within forty-two days after service of notice of the assessment, post to or lodge with the Commissioner an objection in writing against the assessment stating fully and in detail the grounds on which he relies. Objections.

“ (2.) The Commissioner shall consider the objection, and may either disallow or allow it either wholly or in part.

“ (3.) The Commissioner shall give to the objector written notice of his decision on the objection.

“ (4.) A proprietor who is dissatisfied with the decision of the Commissioner, may, within thirty days after the service by post of notice of that decision, request the Commissioner in writing to refer the decision to a Board of Review for review.

“ 18d.—(1.) Where a proprietor has, in accordance with the last preceding section, requested the Commissioner to refer the decision to a Board of Review, the Commissioner shall, if the request is accompanied by a fee of One pound (which shall be refunded to the proprietor if the assessment is reduced either by amendment or as a result of the decision of the Board or of the High Court) refer the decision to a Board not later than thirty days after receipt of the request. Reference to Board of Review.

“ (2.) A proprietor shall be limited on the review to the grounds stated in his objection.

“ (3.) If the assessment has been reduced by the Commissioner after considering the objection, the reduced assessment shall be that to be dealt with by the Board under the next succeeding sub-section.

“ (4.) The Board, on review, shall give a decision and may either confirm the assessment or reduce, increase or vary the assessment.

“ 18e. A Board of Review shall have power to review such decisions of the Commissioner as are referred to it under this Act and, for that purpose, shall have all the powers and functions of the Commissioner when making assessments, determinations and decisions under this Act, and such assessments, determinations and decisions of the Board, and the decisions of the Board upon review, shall for all purposes (except for the purposes of sub-section (4.) of section eighteen c and of section eighteen f of this Act) be deemed to be assessments determinations or decisions of the Commissioner. Powers of Board.

“ 18f. The Commissioner or a proprietor may appeal to the High Court from any decision of a Board of Review under this Part which, in the opinion of the High Court, involves a question of law, and a Appeal to High Court.

Board shall, upon the request of the Commissioner or a proprietor, refer to the High Court any question of law arising before the Board, and the decision of the High Court thereon shall be final and conclusive.

Pending appeal  
not to delay  
payment of tax.

“18G.—(1.) The fact that an appeal or reference is pending shall not, in the meantime, interfere with or affect the assessment the subject of that appeal or reference, and tax and additional tax may be levied and recovered on the assessment as if no appeal or reference were pending.

“(2.) If the assessment is altered on appeal or reference, a due adjustment shall be made, for which purpose amounts paid in excess shall be dealt with in accordance with section eighteen A of this Act, and amounts short paid shall be recoverable as arrears.”.

Power to officer  
to enter  
place of  
entertainment.

13. Section nineteen of the Principal Act is amended by omitting sub-section (2.).

Failure to pay  
tax in  
accordance  
with  
arrangements

14. Section twenty of the Principal Act is amended by inserting after the word “eleven” the words “or section sixteen C”.

15. The Principal Act is amended by inserting after Part IV. the following Part :—

#### “PART IVA.—PROSECUTIONS.

Institution of  
prosecutions.

“25A.—(1.) A prosecution for recovery of a pecuniary penalty in respect of any offence against this Act or the regulations may be instituted in the name of the Commissioner or a Deputy Commissioner and, where it relates to a particular entertainment or entertainments, may, at the option of the prosecutor, be instituted either—

(a) in a court of summary jurisdiction having jurisdiction at the place where, for the purposes of this Act, the entertainment or entertainments should be registered ; or

(b) in a court of summary jurisdiction having jurisdiction at the place where the entertainment or entertainments is or are held or is or are intended to be held.

“(2.) Where a prosecution has been instituted by an officer in the name of the Commissioner or a Deputy Commissioner, the prosecution shall, in the absence of evidence to the contrary, be deemed to have been instituted on the authority of the Commissioner or the Deputy Commissioner, as the case may be.

“(3.) In any action, prosecution or other proceeding in any court by the Commissioner or a Deputy Commissioner, he may appear either personally or by a barrister or solicitor or by some officer in the Public Service of the Commonwealth.

“(4.) The appearance of any such officer, and his statement that he appears by authority of the Commissioner or Deputy Commissioner, shall be sufficient evidence of such authority.

“ 25B. The minimum penalty for any offence against this Act or the regulations shall be a fine of Two pounds, and that minimum penalty shall not be liable to reduction under any power of mitigation which would, but for this section, be possessed by the Court. Minimum penalty.

“ 25C.—(1.) A prosecution in respect of any offence against section twenty-seven of this Act may be commenced at any time within three years after the commission of the offence. Time for commencement of prosecutions.

“ (2.) A prosecution in respect of any offence against section twenty-two, twenty-three or twenty-four of this Act may be commenced at any time.

“ 25D.—(1.) In any proceedings by the Crown for the recovery of a penalty under this Act or the regulations, any averment of the prosecutor or plaintiff contained in the information, complaint, declaration or claim shall be *prima facie* evidence of the matter averred. Averment of prosecutor sufficient.

“ (2.) This section shall apply to any matter so averred although—

(a) evidence in support or rebuttal of the matter averred or of any other matter is given ; or

(b) the matter averred is a mixed question of law and fact, but in that case the averment shall be *prima facie* evidence of the fact only.

“ (3.) Any evidence given in support or rebuttal of a matter so averred shall be considered on its merits, and the credibility and probative value of such evidence shall be neither increased nor diminished by reason of this section.

“ (4.) This section shall not apply to—

(a) averment of the intent of the defendant ; or

(b) proceedings for an indictable offence or an offence directly punishable by imprisonment.

“ (5.) This section shall not lessen or affect any onus of proof otherwise falling on the defendant.”.

16.—(1.) After section twenty-six of the Principal Act the following sections are inserted :—

“ 26A.—(1.) The Commissioner may, by notice in writing, require any person, whether a proprietor of an entertainment or not— Commissioner may obtain information and evidence.

(a) to furnish him with such information as he requires ; or

(b) to attend and give evidence before him or before any officer authorized by him in that behalf,

for the purpose of inquiring into any matter arising in connexion with any of the provisions of this Act, and may require him to produce all books, documents and other papers whatsoever in his custody or under his control relating thereto.

“(2.) The Commissioner may require the information or evidence to be given on oath and either orally or in writing, and for that purpose he or the officer so authorized by him may administer an oath.

“(3.) The regulations may prescribe scales of expenses to be allowed to persons required under this section to attend.

“(4.) A person on whom a requirement has been made under this section shall not, without just cause shown by him—

(a) refuse or fail to furnish any information which he has been required to furnish, or furnish any information which is false or misleading in any particular; or

(b) refuse or neglect duly to attend and give evidence as required, or to answer truly and fully any question put to him, or to produce any book or papers required of him, by or in pursuance of any such requirement.

Penalty : One hundred pounds.

Access to books,  
&c.

“26B. The Commissioner, or any officer authorized by him in that behalf, shall at all times have free access to all buildings, places, books, documents and other papers for any of the purposes of this Act and for any of those purposes may make extracts from any such books, documents or papers.

Stamp duty  
not payable on  
securities.

“26c. Securities given for the purposes of this Act shall not be subject to stamp duty under the law of any State or Territory of the Commonwealth.

Obstructing  
officers.

“26d. Any person who obstructs or hinders any person acting in the discharge of his duty under this Act, or the regulations thereunder, shall be guilty of an offence.

Penalty : Fifty pounds.”.

(2.) Section twenty-six c inserted in the Principal Act by this section shall be deemed to have come into operation on the first day of October, One thousand nine hundred and forty-two.

Regulations.

17. Section twenty-eight of the Principal Act is amended—

(a) by omitting from paragraph (d) the word “and” (last occurring); and

(b) by inserting after paragraph (d) the following paragraph :—

“(da) for prescribing that prosecutions in respect of offences against any regulation may be commenced at any time, or within a specified time; and ”.

# ENTERTAINMENTS TAX.

## No. 7 of 1944.

### An Act to amend the *Entertainments Tax Act* 1942.

[Assented to 3rd April, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Entertainments Tax Act* 1944. Short title  
and citation.

(2.) The *Entertainments Tax Act* 1942\*, as amended by this Act, may be cited as the *Entertainments Tax Act* 1942–1944.

2. This Act shall come into operation on a date to be fixed by Proclamation. Commencement.

3. Section five of the *Entertainments Tax Act* 1942 is repealed and the following section inserted in its stead :—

“ 5. The rates of the entertainments tax shall be—

Entertainments  
Tax.

(a) where all the performers whose words or actions constitute the entertainment are actually present and performing and the entertainment consists solely of one or more of the following items, namely, a stage play, a ballet, a performance of music (whether vocal or instrumental), a lecture, a recitation, a music hall or other variety entertainment, a circus or a travelling show—as set out in the second column of the Schedule to this Act ;

(b) in any case in which the provisions of sub-paragraph (ii) of paragraph (a) of sub-section (1.) of section sixteen, or the provisions of section sixteen A, of the *Entertainments Tax Assessment Act* 1942–1944 apply—as set out in the third column of that Schedule ; and

(c) in all other cases—as set out in the fourth column of that Schedule.”.

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\* Act No. 42, 1942.

The Schedule.

4. The Schedule to the *Entertainments Tax Act 1942* is repealed and the following Schedule inserted in its stead :—

## “ THE SCHEDULE.

Where the payment for admission (excluding the amount of the tax)—	Second Column	Third Column	Fourth Column.
Is not less than threepence but does not exceed fourpence		One penny ..	.
Exceeds fourpence but does not exceed fivepence halfpenny		One penny halfpenny	.
Exceeds fivepence halfpenny but does not exceed seven- pence halfpenny		Two pence ..	..
Exceeds sevenpence halfpenny but is less than one shilling	..	Threepence .	..
Is one shilling ..	Two pence ..	Threepence .	Threepence
Exceeds one shilling but does not exceed one shilling and sixpence	Fourpence ..	Fivepence .	Fivepence
Exceeds one shilling and six- pence but does not exceed two shillings	Fivepence ..	Sevenpence ..	Seveupence
Exceeds two shillings but does not exceed two shillings and sixpence	Sevenpence ..	Ninepence ..	Ninepence
Exceeds two shillings and six- pence but does not exceed three shillings	Eightpence ..	Elevenpence ..	Elevenpence
Exceeds three shillings but does not exceed three shillings and sixpence	Tenpence ..	One shilling and one penny	One shilling and one penny
Exceeds three shillings and six- pence but does not exceed four shillings	Elevenpence ..	One shilling and threepence	One shilling and threepence
Exceeds four shillings but does not exceed four shillings and sixpence	One shilling and one penny	One shilling and five- pence	One shilling and five- pence
Exceeds four shillings and six- pence but does not exceed five shillings	One shilling and two- pence	One shilling and sevenpence	One shilling and sevenpence
Exceeds five shillings but does not exceed five shillings and sixpence	One shilling and fourpence	One shilling and ten- pence	One shilling and ten- pence
Exceeds five shillings and six- pence but does not exceed six shillings	One shilling and sevenpence	Two shillings and one penny	Two shillings and one penny
Exceeds six shillings ..	One shilling and ninepence, plus two and one- quarter pence for each sixpence (or part thereof) by which the pay- ment for admis- sion exceeds Six shillings and six- pence, fractions of a penny less than three-quarters in the amount of the tax being disre- garded and three- quarters of a penny in that amount being re- garded as a penny	Two shillings and fourpence, plus threepence for each sixpence (or part thereof) by which the pay- ment for admis- sion exceeds Six shillings and six- pence	Two shillings and fourpence, plus threepence for each sixpence (or part thereof) by which the payment for admission exceeds Six shillings and sixpence.”

# COMMONWEALTH EMPLOYEES' COMPENSATION.

No. 8 of 1944.

## An Act to amend the *Commonwealth Employees' Compensation Act 1930*.

[Assented to 3rd April, 1944.]

[Date of commencement, 1st May, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Commonwealth Employees' Compensation Act 1944*. Short title  
and citation.

(2.) The *Commonwealth Employees' Compensation Act 1930*\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Commonwealth Employees' Compensation Act 1930-1944*.

2. Section four of the Principal Act is amended—

Definitions.

(a) by inserting, before the definition of "Commissioner", the following definition :—

“ ‘Australia’ includes the Territories of the Commonwealth ; ” ;

(b) by omitting the definition of "Commonwealth" ;

(c) by inserting in the definition of "Dependants", after the word "dependent" (second occurring), the words " , and includes a person so dependent to whom the employee stands *in loco parentis* or a person so dependent who stands *in loco parentis* to the employee " ;

(d) by omitting from paragraph (a) of the definition of "Employee" the word "or" ;

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\* Act No. 24, 1930.

(e) by adding at the end of that definition the following paragraph :—

“ or (c) any officer or employee of the Public Service of a Territory of the Commonwealth ; ” ; and

(f) by inserting, after the definition of “ Employee ”, the following definition :—

“ ‘ Medical, surgical and hospital treatment ’ includes—

(a) treatment by a duly qualified medical practitioner, a registered dentist or a masseur ;

(b) the provision of skiagrams, crutches, artificial members and artificial replacements ;

(c) treatment and maintenance as a patient at a hospital ; and

(d) nursing attendance, medicines, medical and surgical supplies and curative apparatus supplied or provided in a hospital or otherwise ; ”.

3. After section four of the Principal Act, the following section is inserted :—

Application  
of Act.

“ 4A. This Act shall apply to and in relation to any employee in any part of Australia.”.

Compensation  
for personal  
injuries to  
employees.

4. Section nine of the Principal Act is amended—

(a) by inserting in sub-section (1.), after the word “ employment ”, the words “ by the Commonwealth ” ;

(b) by omitting from paragraph (c) of the proviso to that sub-section the words “ medical attendance ” and inserting in their stead the words “ medical, surgical and hospital treatment ” ; and

(c) by omitting sub-section (2.) and inserting in its stead the following sub-section :—

“ (2.) Any payment to an injured employee made under an insurance policy privately effected by the employee or made by a friendly society, by way of compensation or medical or disablement benefits, shall not be deemed to be compensation or payment in respect of the injury within the meaning of sub-section (1.) of this section.”.

5. After section nine of the Principal Act, the following section is inserted :—

Injury while  
travelling to or  
from work.

“ 9A.—(1.) Where personal injury by accident is caused to an employee while he is travelling to or from work, or while he is attending any trade, technical or other training school which he is required by the terms of his employment by the Commonwealth, or is expected by

the Commonwealth to attend, the Commonwealth shall, subject to this Act, be liable to pay to the employee or his dependants compensation in accordance with this Act as if the accident were an accident arising out of and in the course of his employment.

“(2.) In this section, ‘travelling to or from work’ means travelling between the employee’s place of abode and place of employment by the Commonwealth and between either of those places and any trade, technical or other training school which he is required by the terms of his employment by the Commonwealth, or is expected by the Commonwealth, to attend, but does not include travelling during or after any substantial interruption of, or substantial deviation from the shortest convenient route for, any such journey, made for a reason unconnected with his employment or unconnected with his attendance at the trade, technical or other school, as the case may be.”.

6. Section ten of the Principal Act is amended by adding at the end of sub-section (1.) the following proviso :—

“Provided that that liability shall extend in relation to any employee who has contracted epithelioma of the skin or pneumoconiosis, if the Commissioner, after full inquiry, is satisfied that the disease was caused by employment by the Commonwealth within any period not exceeding fifteen years prior to the date of the incapacity.”.

Compensation to employee affected by or dying from certain industrial diseases.

7. Section eleven of the Principal Act is repealed and the following section inserted in its stead :—

“11.—(1.) Where any compensation is payable by the Commonwealth under this Act to, or in respect of, an employee, or where, but for the fact that the employee is not incapacitated for work, compensation would be so payable, the Commonwealth shall, subject to the next succeeding sub-section, pay the cost of such medical, surgical and hospital treatment in relation to the injury as is, in the opinion of the Commissioner, reasonably necessary.

Medical, &c., benefits.

“(2.) The sum for which the Commonwealth shall be liable in respect of the medical, surgical and hospital treatment of an employee shall be such sum as the Commissioner considers reasonably appropriate to the treatment afforded, having regard to the customary charge made in the community for such treatment, but shall not in any case exceed One hundred pounds.

“(3.) Where any compensation is payable by the Commonwealth under this Act to, or in respect of, an employee, any payment in pursuance of this section shall be in addition to that compensation.”.

8. Section twelve of the Principal Act is amended—

(a) by inserting, before the word “Where”, the words “Subject to this Act,”; and

Compensation for certain injuries.

(b) by adding at the end thereof the following sub-sections :—

“(2.) Where an employee habitually uses his left hand and arm to perform work usually performed by an employee with his right hand and arm, the compensation payable to the first-mentioned employee under this section shall be—

(a) for the loss of his left arm or any part thereof—the amount which would have been payable to an employee for a similar loss in respect of his right arm or the corresponding part thereof ; and

(b) for the loss of his right arm or any part thereof—the amount which would have been payable to an employee for a similar loss in respect of his left arm or the corresponding part thereof.

“(3.) Where an employee sustains an injury which causes the loss of the sight of both eyes or of an only useful eye, any compensation previously paid under this Act in respect of the loss of the sight of one eye shall be deducted from the compensation payable under this section.

“(4.) Where an employee sustains an injury which causes partial and permanent loss of the sight of one eye, there shall be payable an amount of compensation equivalent to such percentage of the amount of compensation payable under this section in respect of the loss of the sight of one eye as is equal to the percentage of the diminution of sight.

“(5.) Where an employee sustains an injury which causes partial and permanent loss of the efficient use of a part of the body specified in the Third Schedule to this Act in and for the purposes of his employment at the date of the injury, there shall be payable an amount of compensation equivalent to such percentage of the amount of compensation payable under this section in respect of the loss of that part as is equal to the percentage of the diminution of the efficient use of that part.

“(6.) For the purposes of this section and of the Third Schedule to this Act, the loss of a specified part of the body shall be deemed to include—

(a) the permanent loss of the use of that part ; and

(b) the permanent loss of the efficient use of that part in and for the purposes of his employment at the date of the injury.”.

Maximum  
compensation.

9. Section thirteen of the Principal Act is amended by omitting the words “Seven hundred and fifty” and inserting in their stead the words “One thousand”.

**10.** Section nineteen of the Principal Act is amended by inserting after sub-section (4.) the following sub-section :— Medical examinations.

“(4A.) Where a medical board consists of more than two medical referees, a certificate given by the majority of the board shall be deemed to be the certificate of the board.”.

**11.** Section twenty-three of the Principal Act is amended by omitting the words “medical treatment” and inserting in their stead the words “medical, surgical and hospital treatment”. Regulations.

**12.** The First Schedule to the Act is amended—

(a) by omitting from clause (i) of sub-paragraph (a) of paragraph (1.) the words “one hundred and fifty-six” and inserting in their stead the words “two hundred and eight”; Amendment of the First Schedule

(b) by omitting from that clause the words “Seven hundred and fifty” and inserting in their stead the words “Eight hundred”;

(c) by inserting after that clause the following clause :—

“(1A) in addition to any amount payable under the preceding clause, an amount of Twenty-five pounds in respect of each child who is under the age of sixteen years and who was totally or mainly dependent upon the employee at the date of the injury;”;

(d) by omitting sub-paragraphs (b) and (c) of that paragraph and inserting in their stead the following sub-paragraphs :—

“(b) where total or partial incapacity for work results from the injury a weekly payment during the incapacity not exceeding two-thirds of the employee's weekly pay at the date of the injury, but not exceeding in any case Three pounds :

Provided that, with respect to the weekly payments during total incapacity of an employee who is under the age of twenty-one years at the date of the injury and whose weekly pay is less than Thirty shillings, one hundred per centum shall be substituted for two-thirds of his weekly pay, but the weekly payment shall not in any case exceed One pound ; and

(c) where total incapacity for work results from the injury, there shall be added to any amount payable under sub-paragraph (b) of this Schedule—

(i) an amount of One pound per week in respect of—

(1) the wife of the employee ; or

(2) if he has no wife, or if compensation is not payable in respect of his wife, one female who has attained the age of twenty-one

years and is caring for any child of the employee under the age of sixteen years, or who is a member of the employee's family and is over the age of sixteen years,

if she was totally or mainly dependent on the employee at the date of the injury ; and

- (ii) an amount of Eight shillings and sixpence per week in respect of each child who, at the date of the injury, was under the age of sixteen years and totally or mainly dependent upon the employee and who, being under the age of sixteen years, remains so dependent.” ;

- (e) by inserting after paragraph (1.) the following paragraphs :—

“(1A.) Notwithstanding anything contained in subparagraphs (b) and (c) of paragraph (1.) of this Schedule, no payment shall be made thereunder which will be in excess of the amount of the weekly pay of the employee at the date of the injury.

“(1B.) The amount of any endowment under the *Child Endowment Act 1941-1942* received by an employee or a dependant shall not be taken into account in determining, for the purposes of this Schedule, whether or not any child in respect of whom the endowment is received is or was totally or mainly dependent on the employee.” ;

- (f) by omitting paragraph (2.) and inserting in its stead the following paragraphs :—

“(2.) For the purposes of this Schedule, ‘pay’ means the salary or wages of the employee, and includes—

- (a) where the employee was engaged in part-time work for the Commonwealth, his earnings from any other employment ; and

(b) unless otherwise prescribed, any allowance payable to the employee in respect of his employment, but, subject to the regulations, does not include any allowance which is intermittent or which is payable in respect of special expenses incurred or likely to be incurred by the employee in respect of his employment.” ;

- (g) by inserting in paragraph (3.), after the word “benefit”, the symbols and words “(except any endowment under the *Child Endowment Act 1941-1942* and any pension or allowance in respect of any child dependent on the employee)” ;

- (h) by omitting from the proviso to paragraph (5.) the words “expenses of medical attendance and” and inserting in their stead the words “cost of medical, surgical and hospital treatment and the expenses of” ; and

(2) by omitting paragraph (7.) and inserting in its stead the following paragraph :—

“(7.) Where any person under any legal disability is entitled to any amount of compensation under this Act in the form of a lump sum, that amount may be paid to such trustee or trustees as the Commissioner appoints and the amount so paid shall be held for the benefit of the person entitled thereto upon such trusts as the Commissioner approves.”

13. The Principal Act is amended by omitting the Second and Third Schedules thereto and inserting in their stead the following Schedules :—

Second and  
Third Schedules.

“THE SECOND SCHEDULE.

Section 10.

INDUSTRIAL DISEASES.

Description of Disease	Description of Process
Arsenic, phosphorus, lead, mercury or other mineral poisoning	Any employment involving the use or handling of arsenic, phosphorus, lead, mercury or other mineral, or their preparations or compounds
Anthrax .. .. .	Woolcombing or woolsorting ; handling of hides, skins, wool, hair, bristles or carcasses
Any infectious disease .. .. .	Any employment in a hospital or quarantine station or in an ambulance brigade or any employment involving contact with the infectious sources of the disease
Poisoning by benzol or its homologues, or their derivatives, preparations or compounds	Any process involving the use of benzol or its homologues, or their derivatives, preparations or compounds
Poisoning by hydrogen sulphide or carbon bisulphide	Any process involving the use of hydrogen sulphide or carbon bisulphide or their preparations or compounds
Poisoning by nitrous or other acid fumes	Any process in which nitrous or other acid fumes are evolved
Poisoning by cyanogen compounds ..	Any process in which cyanogen compounds are used
Poisoning by carbon monoxide or carbon dioxide	Any process in which carbon monoxide or carbon dioxide is used or evolved
Poisoning by other toxic gas .. .. .	Any process in which the toxic gas is used or evolved
Chrome ulceration .. . . .	Any process involving the use of chromic acid, or bichromate of ammonium, potassium or sodium, or their preparations
Dermatitis produced by oil, grease, acids, alkalies, turpentine, tar, industrial solvents, radioactive radiations, cold, heat, photosensitization or dust ; or ulceration of the mucous membranes of the nose or mouth produced by dust	Any industrial process
Epithelioma of the skin .. .. .	Any process involving the handling of mineral oils, petrol, tar, tarry compounds or soot
Pneumoconiosis .. .. .	Quarrying or stone crushing or cutting or any process involving the inhalation of dust

"THE SECOND SCHEDULE—*continued.*INDUSTRIAL DISEASES—*continued.*

Description of Disease	Description of Process.
Nystagmus ..	Mining, quarrying or stone crushing or cutting
Subcutaneous cellulitis of the hand (beat hand)	
Subcutaneous cellulitis over the patella (miner's beat knee)	
Acute bursitis over the elbow (miner's beat elbow)	
Inflammation of the synovial lining of the wrist joint and tendon sheath	
Telegraphist's cramp. . . . .	Telegraphy
Compressed air illness ..	Employment as divers or caisson workers
Inflammation of the synovial lining of tendon sheaths	Any industrial process involving the excessive use of the affected tendons

## THE THIRD SCHEDULE.

Section 12.

## COMPENSATION FOR SPECIFIED INJURIES.

Nature of Injury.	Amount Payable.		
	£	s.	d.
Loss of both eyes .. . . .	800	0	0
Loss of both hands .. . . .			
Loss of both feet .. . . .			
Loss of hand and foot .. . . .			
Total and incurable loss of mental powers, involving inability to work .. . . .			
Total and incurable paralysis of limbs or mental powers..	400	0	0
Loss of sight of one eye .. . . .	800	0	0
Loss of sight of an only useful eye, the other being blind or absent	875	0	0
Loss of one eye, with serious diminution of the sight of the other	640	0	0
Loss of hearing .. . . .	200	0	0
Complete deafness of one ear .. . . .	720	0	0
Loss of right arm or greater part thereof .. . . .	675	0	0
Loss of left arm or greater part thereof .. . . .	640	0	0
Loss of lower part of right arm, right hand or five fingers of right hand .. . . .	600	0	0
Loss of lower part of left arm, left hand or five fingers of left hand	640	0	0
Loss of leg above knee .. . . .	600	0	0
Loss of leg below knee .. . . .	500	0	0
Loss of foot .. . . .	240	0	0
Loss of right thumb .. . . .	225	0	0
Loss of left thumb .. . . .	100	0	0
Loss of right forefinger .. . . .	150	0	0
Loss of left forefinger .. . . .	120	0	0
Loss of right little finger, middle finger or ring finger .. . . .	112	10	0
Loss of left little finger, middle finger or ring finger .. . . .	160	0	0
Loss of phalanx of right thumb .. . . .	120	0	0
Loss of phalanx of left thumb .. . . .	120	0	0
Loss of portion of terminal segment of right thumb, involving one third of its flexor surface without loss of phalanx .. . . .	120	0	0
Loss of portion of terminal segment of left thumb, involving one third of its flexor surface without loss of phalanx .. . . .	112	10	0
Loss of total movement of joint of right thumb .. . . .	120	0	0
Loss of total movement of joint of left thumb .. . . .	112	10	0
Loss of two phalanges or joints of finger of right hand .. . . .	100	0	0
Loss of two phalanges or joints of finger of left hand .. . . .	95	0	0
Loss of phalanx or joint of finger of right hand .. . . .	95	0	0
Loss of phalanx or joint of finger of left hand .. . . .	90	0	0
Loss of great toe .. . . .	100	0	0
Loss of phalanx or joint of great toe .. . . .	90	0	0
Loss of any other toe .. . . .	90	0	0
Loss of two phalanges or joints of any other toes .. . . .	80	0	0
Loss of phalanx or joint of any other toe .. . . .	75	0	0

## SUPPLY AND DEVELOPMENT.

### No. 9 of 1944.

An Act relating to the duration of the *Supply and Development Acts 1939*.

[Assented to 3rd April, 1944.]

[Date of commencement, 1st May, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :

1.—(1.) This Act may be cited as the *Supply and Development Act 1944*. Short title  
and citation.

(2.) The *Supply and Development Acts 1939\**, as amended by this Act, may be cited as the *Supply and Development Act 1939–1944*.

2. Section twenty-eight of the *Supply and Development Acts 1939* is repealed and the following section inserted in its stead :—

“ 28. This Act shall continue in operation until a date to be fixed by Proclamation as the date upon which the Act shall cease to be in operation, and no longer.” Duration of  
Act.

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\* Act No. 6, 1939, as amended by Nos. 40 and 71, 1939.

## UNEMPLOYMENT AND SICKNESS BENEFITS.

### No. 10 of 1944.

An Act to provide for the Payment of Unemployment, Sickness and Special Benefits.

[Assented to 5th April, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

#### PART I.—PRELIMINARY.

1. This Act may be cited as the *Unemployment and Sickness Benefits Act 1944*. Short title.

- Commencement.** 2. This Act shall commence on a date to be fixed by proclamation.
- Parts.** 3. This Act is divided into Parts, as follows :—  
     Part I.—Preliminary.  
     Part II.—Administration.  
     Part III.—Unemployment Benefit and Sickness Benefit.  
         Division 1.—Qualification for Benefit.  
         Division 2.—Rate of Benefit.  
         Division 3.—Claims for Benefit.  
         Division 4.—Payment of Benefit.  
         Division 5.—Review of Benefit.  
     Part IV.—Special Benefit.  
     Part V.—Miscellaneous.
- Definitions.** 4. In this Act, unless the contrary intention appears—  
     “beneficiary” means a person in receipt of benefit ;  
     “benefit” means unemployment benefit, sickness benefit or special benefit ;  
     “claim” means a claim for benefit ;  
     “claimant” means a person claiming benefit ;  
     “Deputy Director” means a Deputy Director of Social Services ;  
     “friendly society” means a society registered or incorporated under the law in force in any State or Territory of the Commonwealth relating to friendly societies ;  
     “income”, in relation to any person, means any personal earnings, moneys, valuable consideration or profits earned, derived or received by that person for his own use or benefit by any means from any source whatsoever whether within or out of Australia, and includes any periodical payment by way of gift or allowance from any person, but does not include—  
         (a) any payment under the *Maternity Allowance Act* 1912–1943 ;  
         (b) any payment under the *Child Endowment Act* 1941–1942 ; or  
         (c) in relation to a person qualified to receive sickness benefit, any payment made in respect of the incapacity in respect of which that person is so qualified ;  
     “pension” means a pension or allowance under the *Invalid and Old-age Pensions Act* 1908–1943 or the *Widows’ Pensions Act* 1942–1943 or a service pension under the *Australian Soldiers’ Repatriation Act* 1920–1943 ;  
     “Registrar” means a Registrar of Social Services ;  
     “the Assistant Director-General” means the Assistant Director-General of Social Services ;  
     “the Director-General” means the Director-General of Social Services ;

“ this Act ” includes the regulations ;

“ unmarried person ” includes a widower or widow and a person whose marriage has been dissolved.

## PART II.—ADMINISTRATION.

5. The Director-General shall, subject to any direction of the Minister, have the general administration of this Act. Administration.

6. There shall be an Assistant Director-General of Social Services and, in each State a Deputy Director of Social Services. Assistant Director-General and Deputy Directors.

7.—(1.) There shall be such Registrars of Social Services as are necessary for the purposes of this Act. Registrars.

(2.) A Registrar shall be appointed by the Director-General in the prescribed manner.

8.—(1.) The Director-General may, by writing under his hand, delegate to the Assistant Director-General, to a Deputy Director, to a Registrar or to any other person all or any of his powers and functions under this Act, except this power of delegation, so that the delegate may exercise the powers and functions specified in the instrument of delegation. Delegation.

(2.) Where under this Act the exercise of any power or function by the Director-General, or the operation of any provision of this Act, is dependent upon the opinion, belief or state of mind of the Director-General in relation to any matter, that power or function may be exercised by the delegate of the Director-General, or that provision may operate, as the case may be, upon the opinion, belief or state of mind of the delegate in relation to that matter.

(3.) Every delegation under this section shall be revocable at will and no delegation shall prevent the exercise of any power or function by the Director-General.

9. The Director-General may, subject to this Act, determine claims for benefit. Determination of claims.

10. Whenever it appears to the Director-General that sufficient reason exists for reviewing any determination under this Act he may review, and may affirm, vary or annul the determination. Review of determinations.

11. Any person affected by a determination under this Act (except a determination made by the Director-General) may, within such time (if any) as is prescribed, appeal to the Director-General and the Director-General may affirm, vary or annul the determination. Appeal to Director-General.

12.—(1.) The Director-General, the Assistant Director-General, a Deputy Director or a Registrar may, for the purposes of this Act— Powers as to taking of evidence and production of documents.

(a) summon witnesses ;

(b) receive evidence on oath ; and

(c) require the production of documents.

(2.) A person who has been summoned to appear before the Director-General, the Assistant Director-General, a Deputy Director or a Registrar shall not, without lawful excuse and after tender of reasonable expenses, fail to appear in obedience to the summons.

Penalty : Twenty pounds.

(3.) A person, whether summoned or not, who appears before the Director-General, the Assistant Director-General, a Deputy Director or a Registrar shall not—

(a) refuse to be sworn as a witness or to make an affirmation ;

(b) fail to answer any question which he is lawfully required to answer ; or

(c) fail to produce any document which he is lawfully required to produce.

Penalty : Fifty pounds.

Officers to  
observe  
secrecy

**13.** The Director-General, the Assistant Director-General, a Deputy Director, a Registrar and any other person performing duties, or exercising powers and functions, under this Act—

(a) shall not directly or indirectly, except in the performance of his duties, or in the exercise of his powers or functions, under this Act, and while he has, or after he ceases to have, any such duties, powers or functions, make a record of, or divulge or communicate to any person, any information acquired by him in the performance of those duties, or in the exercise of those powers or functions, with respect to the affairs of any other person ;

(b) shall, if the Minister or the Director-General so directs, before entering upon his duties, or exercising any powers or functions, under this Act, make before a Justice of the Peace or a Commissioner for Declarations a declaration in accordance with the prescribed form ; and

(c) shall not be required to produce in court any claim or determination of a claim, or to divulge or communicate to any court any matter or thing coming under his notice in the performance of his duties, or in the exercise of his powers or functions, under this Act, except where it is necessary to do so for the purpose of carrying into effect the provisions of this Act.

Penalty : Two hundred and fifty pounds.

Information  
may be  
disclosed in  
certain  
circumstances.

**14.—(1.)** Notwithstanding anything contained in the last preceding section, the Director-General, the Assistant Director-General, a Deputy Director, a Registrar or any other person performing duties, or exercising powers and functions, under this Act, may—

(a) if the Minister or the Director-General certifies that it is necessary in the public interest that any information acquired by him in the performance of those duties, or in the exercise of those powers and functions, should be divulged, divulge that information to such person as the Minister or the Director-General directs ; or

(b) divulge any such information to any prescribed authority or person.

(2.) Any authority or person to whom information is divulged under the last preceding sub-section, and any person or employee under the control of that authority or person, shall, in respect of that information, be subject to the same rights, privileges, obligations and liabilities under paragraphs (a) and (c) of the last preceding section as if he were a person performing duties under this Act and had acquired the information in the performance of those duties.

### PART III.—UNEMPLOYMENT BENEFIT AND SICKNESS BENEFIT.

#### *Division 1.—Qualification for Benefit.*

**15.** Subject to this Act, every person (not being a person in receipt of, or qualified to receive, a pension) who— Unemployment benefit

- (a) has attained the age of sixteen years but has not attained the age of sixty-five years, or, in the case of a female, sixty years ;
- (b) is residing in Australia and has been continuously so resident for a period of not less than one year immediately prior to the date of the claim ; and
- (c) satisfies the Director-General that he—
  - (i) is unemployed and that his unemployment is not due to his being a direct participant in a strike ;
  - (ii) is capable of undertaking, and is willing to undertake, work which, in the opinion of the Director-General, is suitable to be undertaken by that person ; and

(iii) has taken reasonable steps to obtain such work, shall be qualified to receive unemployment benefit.

**16.—(1.)** Subject to this Act, every person (not being a person in receipt of, or qualified to receive, a pension) who— Sickness benefit.

- (a) has attained the age of sixteen years but has not attained the age of sixty-five years, or, in the case of a female, sixty years ;
- (b) is residing in Australia and has been continuously so resident for a period of not less than one year immediately prior to the date of the claim ; and
- (c) satisfies the Director-General that he is temporarily incapacitated for work by reason of sickness or accident and has thereby suffered a loss of salary, wages or other income,

shall, unless the Director-General is satisfied that the incapacity was brought about with a view to obtaining sickness benefit, be qualified to receive sickness benefit.

(2.) Where any payment is made by a person to any other person (not being the spouse or a parent, child (including step-child or adopted child), grandchild, brother (including half-brother) or sister (including half-sister) of the first-mentioned person) who acts as his substitute

during any period of incapacity, the Director-General may, for the purposes of the last preceding sub-section, regard the first-mentioned person as having suffered a loss of income equal to the amount of that payment.

Continuous residence not to be interrupted by certain absences.

17. For the purposes of the last two preceding sections, continuous residence in Australia shall be deemed not to have been interrupted—

- (a) by occasional absences not exceeding in the aggregate six months ;
- (b) by any period of absence during which the claimant's home, or such of his children, including step-children and adopted children, as were under the age of sixteen years, remained in Australia ; or
- (c) by any period of absence attributable to circumstances connected with any war in which His Majesty is engaged.

Married Women.

18. A married woman shall not be qualified to receive unemployment benefit or sickness benefit unless the Director-General is satisfied that it is not reasonably possible for her husband to maintain her.

Aboriginal natives.

19. An aboriginal native of Australia shall not be qualified to receive unemployment benefit or sickness benefit unless the Director-General is satisfied, by reason of the character, standard of intelligence and development of the aboriginal native, that it is reasonable that the aboriginal native should receive benefit.

#### *Division 2.—Rate of Benefit.*

Rate of unemployment and sickness benefit.

20.—(1.) Subject to this Act, the rate of unemployment benefit and sickness benefit shall be—

- (a) in the case of an unmarried person who has not attained the age of eighteen years—Fifteen shillings per week ;
- (b) in the case of an unmarried person who has attained the age of eighteen years but has not attained the age of twenty-one years—One pound per week ; and
- (c) in any other case—One pound five shillings per week.

(2.) Where any person qualified to receive unemployment benefit or sickness benefit has a spouse resident in Australia who, in the opinion of the Director-General, is dependent on that person, the rate of benefit otherwise payable to that person shall (unless the spouse is in receipt of a pension at a rate not less than One pound per week) be increased by One pound per week less the rate per week of any pension which the spouse is receiving.

(3.) Where any person qualified to receive unemployment benefit or sickness benefit has the custody, care and control of one or more children under the age of sixteen years, the rate of benefit otherwise payable to him shall be increased by Five shillings per week.

**21.** Notwithstanding anything contained in this Part, the rate of sickness benefit per week payable to any person shall not exceed the rate of salary, wages or other income per week which, in the opinion of the Director-General, that person has lost by reason of his incapacity.

Limitation on amount payable as sickness benefit.

**22.—(1.)** The rate per week of unemployment benefit or sickness benefit payable to any person shall be reduced by the amount (if any) by which, in the opinion of the Director-General, the rate of income per week of that person (including, in the case of unemployment benefit, the aggregate of the income of that person's spouse and of the income (other than personal earnings) of any child who has not attained the age of sixteen years and is in the custody, care and control of that person) exceeds—

Means test.

- (a) in the case of an unmarried person who has attained the age of sixteen years but has not attained the age of seventeen years—Five shillings ;
- (b) in the case of an unmarried person who has attained the age of seventeen years but has not attained the age of eighteen years—Ten shillings ;
- (c) in the case of an unmarried person who has attained the age of eighteen years but has not attained the age of twenty-one years—Fifteen shillings ; and
- (d) in any other case—One pound.

(2.) In determining the amount by which the rate of unemployment benefit or sickness benefit payable to any person shall be reduced under the last preceding sub-section, any amount received by that person in respect of board or lodging, or both, provided by him (but not exceeding the amount prescribed in relation to board or lodging, or both, as the case requires) shall not be regarded as income.

(3.) In determining the amount by which the rate of sickness benefit payable to any person shall be reduced under sub-section (1.) of this section, any amount received by that person, in respect of his incapacity, from a friendly society approved by the Director-General, or from any other person who, or body which, the Director-General is satisfied provides benefits similar to the benefits provided by friendly societies, but not exceeding One pound per week, shall not be regarded as income.

**23.—(1.)** Where any person qualified to receive sickness benefit has received, is receiving, or is qualified or entitled to receive, any other payment (whether by way of compensation, salary or wages pending the commencement of payment of compensation, damages or otherwise, but not including any amount received from a friendly society approved by the Director-General or from any other person who, or body which, the Director-General is satisfied provides benefits similar to the benefits provided by friendly societies) in respect of the incapacity in respect of which he is qualified to receive sickness benefit, the rate of sickness benefit to which he would otherwise be entitled shall be reduced by the amount per week of that payment.

Provisions where beneficiary entitled to compensation, &c.

(2.) Where any such payment is made by way of a lump sum, the equivalent weekly value of the lump sum shall, for the purposes of this section, be taken as being received weekly.

(3.) The methods and conditions of ascertaining the equivalent weekly value shall be as determined by the Director-General.

(4.) Where any person qualified to receive sickness benefit has a claim against any person to recover compensation or damages in respect of the incapacity in respect of which he is so qualified, the Director-General may direct that the payment of sickness benefit to the first-mentioned person shall be subject to the condition that the whole or any part of the benefit shall be repaid to the Commonwealth out of any such compensation or damages recovered by the first-mentioned person, and in any such case the amount of the benefit, or part thereof, as the case may be, shall be a charge on the compensation or damages.

#### *Division 3.—Claims for Benefit.*

Claims for unemployment and sickness benefit.

24. A claim for unemployment benefit or sickness benefit shall be made in accordance with such form, and in such manner, as the Director-General determines.

Medical certificates to be furnished.

25.—(1.) A claim for sickness benefit shall, unless the Director-General, in special circumstances, otherwise directs, be supported by the certificate of a legally qualified medical practitioner certifying as to such matters, and containing such information, as the Director-General requires.

(2.) The Director-General may refuse to determine any claim for sickness benefit until the claimant has been examined by a legally qualified medical practitioner nominated by the Director-General for that purpose.

Investigation of claims.

26. Every claim shall be investigated in such manner as the Director-General determines.

#### *Division 4.—Payment of Benefit.*

Date from which benefit shall commence.

27.—(1.) Subject to this Act, the unemployment benefit payable to any person shall be payable from and including the seventh day after the day on which that person—

(a) becomes unemployed; or

(b) makes a claim for unemployment benefit, whichever is the later.

(2.) Subject to this Act, the sickness benefit payable to any person shall be payable from and including—

(a) the seventh day after the day on which that person becomes incapacitated; or

(b) the day on which that person makes a claim for sickness benefit,

whichever is the later.

(3.) Subject to this Act, unemployment benefit or sickness benefit shall be paid to a person only so long as the Director-General is satisfied that that person continues to be qualified to receive benefit.

**28.** The Director-General may postpone for such period as he thinks fit the date from which unemployment benefit shall be payable to any person, or may cancel the payment of unemployment benefit to any person, as the case requires—

Postponement or cancellation of unemployment benefit in certain cases.

- (a) if that person voluntarily became unemployed without good and sufficient reason ;
- (b) if that person became unemployed by reason of his misconduct as a worker ;
- (c) if that person has refused or failed, without good and sufficient reason, to accept an offer of employment which the Director-General considers to be suitable ; or
- (d) if, in the opinion of the Director-General—
  - (i) that person is a seasonal or intermittent worker ; and
  - (ii) the income of that person is sufficient for the maintenance of himself and the persons who are ordinarily maintained by him notwithstanding a period of temporary unemployment.

**29.—(1.)** Where any person in receipt of unemployment benefit becomes qualified to receive sickness benefit, he may be paid sickness benefit in lieu of unemployment benefit and, in any such case, the cessation of the unemployment benefit paid to that person shall, for the purposes of this Act, be regarded as a loss of income by that person and the sickness benefit shall be payable from and including the day after the day up to which unemployment benefit is paid to that person or, if the last-mentioned day is a Saturday, from and including the following Monday.

Sickness benefit in lieu of unemployment benefit and vice versa.

(2.) Where any person in receipt of sickness benefit becomes qualified to receive unemployment benefit, he may be paid unemployment benefit in lieu of sickness benefit, and the unemployment benefit shall be payable from and including the day after the day up to which sickness benefit is paid to that person or, if the last-mentioned day is a Saturday, from and including the following Monday.

**30.** Unemployment benefit and sickness benefit shall be paid, in such manner as the Director-General determines, to the beneficiary or to such other person as is approved by the Director-General.

Manner of payment of unemployment benefit and sickness benefit.

**31.** If a person in receipt of unemployment benefit or sickness benefit becomes imprisoned or an inmate of a hospital for the insane, payment of the benefit shall forthwith cease.

Cancellation of benefit if recipient becomes imprisoned or enters hospital for the insane.

*Division 5.—Review of Benefit.*

Cancellation of sickness benefit in certain cases.

**32.** The Director-General may cancel the payment of sickness benefit to any person where that person—

- (a) refuses or fails to furnish to the Director-General the certificate of a legally qualified medical practitioner certifying as to such matters, and containing such information, as the Director-General requires;
- (b) refuses or fails to submit himself for examination by a legally qualified medical practitioner nominated by the Director-General for the purpose ; or
- (c) refuses or fails to take any action which the Director-General considers it reasonable for him to take in order to terminate, or reduce the extent of, his incapacity.

Beneficiaries to furnish statement of income, &c., when required.

**33.—(1.)** Whenever so required by the Director-General, a person in receipt of unemployment benefit or sickness benefit shall furnish to the Director-General a statement, in accordance with a form approved by the Director-General, relating to any matter which might affect the payment to him of benefit.

(2.) If, having regard to the amount of income received by a person in receipt of unemployment benefit or sickness benefit, the Director-General is satisfied that the payment of benefit should be cancelled, or that the rate of benefit paid is greater or less than it should be, he may cancel the payment of the benefit, or reduce or increase the rate of benefit, paid to that person accordingly.

Disentitlement to benefit in certain cases.

**34.** Where a person in receipt of unemployment benefit or sickness benefit acquires any income to such an extent that, if he had been in receipt thereof at the time when his claim for benefit was determined, he would have been ineligible to receive benefit at the rate being paid to him, he shall forthwith be disentitled to receive benefit to the extent of that ineligibility.

Cancellation, &c., of benefit.

**35.—(1.)** The Director-General may at any time cancel or suspend the payment of unemployment benefit or sickness benefit paid to any person, or reduce the rate of unemployment benefit or sickness benefit paid to any person, if he considers it expedient so to do.

(2.) Where, in pursuance of the last preceding sub-section, any person acting as the delegate of the Director-General cancels or suspends the payment of benefit paid to any person, or reduces the rate of benefit paid to any person, the decision shall be subject to an appeal, in the time and in the manner prescribed, to the Director-General.

**PART IV.—SPECIAL BENEFIT.**

Special benefit.

**36.** The Director-General may, in his discretion, grant special benefit under this Part to any person (not being a person in receipt of, or qualified to receive, a pension) with respect to whom the Director-General is satisfied that—

- (a) by reason of age, physical or mental disability or domestic circumstances, or for any other reason, that person is unable to earn a sufficient livelihood for himself and his dependants (if any); and

- (b) that person is not qualified to receive unemployment benefit or sickness benefit.

**37.** The rate of special benefit payable to any person shall be such as the Director-General, in his discretion, from time to time determines, but not exceeding the rate of unemployment benefit or sickness benefit which could be paid to that person if he were qualified to receive it.

Rate of special benefit.

**38.** A claim for special benefit shall be made in accordance with such form, and in such manner, as the Director-General determines.

Claim for special benefit.

**39.** Special benefit shall be payable from such date, and shall continue for such period, as the Director-General determines.

Period for which special benefit payable.

**40.** Special benefit shall be paid, in such manner as the Director-General determines, to the beneficiary or to such other person as is approved by the Director-General.

Manner of payment of special benefit.

**41.** Whenever so required by the Director-General, a person in receipt of special benefit shall furnish to the Director-General a statement, in accordance with a form approved by the Director-General, relating to any matter which might affect the payment to him of special benefit.

Beneficiaries to furnish statement of income, &c., when required.

#### PART V.—MISCELLANEOUS.

**42.** Payments of benefit shall be made out of the Trust Account established under the *National Welfare Fund Act* 1943 and known as the National Welfare Fund.

Payment of benefit to be made from National Welfare Fund.

**43.—(1.)** Subject to the next succeeding sub-section, benefit shall be payable in weekly instalments on such days as the Director-General determines.

Benefit to be payable weekly.

(2.) Where benefit is payable in respect of any period less than a week, the benefit shall be payable in respect of each day, other than Sunday, in that period, and the amount of benefit payable in respect of each day, other than Sunday, shall be one-sixth of the weekly rate of benefit.

(3.) Where payment of any instalment of benefit has not been obtained within one month after the day on which the instalment became payable, the instalment shall not (unless the Director-General, in special circumstances, otherwise determines) be paid.

**44.** Subject to this Act, benefit shall be absolutely inalienable, whether by way of, or in consequence of, sale, assignment, charge, execution, bankruptcy or otherwise.

Benefits to be absolutely inalienable.

**45.** If, in the opinion of the Director-General, any claimant or beneficiary should—

Training or treatment of claimants and beneficiaries.

- (a) undergo a course of training in any occupation ;  
(b) submit himself for examination at any medical, psychological or other like institution ;

- (c) receive any medical or other treatment ;
- (d) undergo any course of training for the improvement of his physical or mental capacities ; or
- (e) do any work required of him,

the Director-General may direct that payment of benefit to that person shall be subject to the condition that he shall comply with the requirements of the Director-General in respect of any such matter.

Information  
as to  
beneficiaries.

46. The Director-General may require any person whom he believes to be in a position to do so to furnish to him a confidential report relating to any matter which might affect the payment of benefit to any other person and a person so required shall not fail to furnish a report accordingly within a reasonable time and shall not furnish a report which is false or misleading in any particular.

Penalty : Fifty pounds or imprisonment for three months.

Receipt of  
income by  
beneficiaries  
to be notified.

47. Whenever—

- (a) any person in receipt of unemployment benefit or sickness benefit earns, derives or receives any income the receipt of which affects the rate of benefit payable to him ; or
- (b) any person in receipt of special benefit earns, derives or receives any income which was not received by him when the benefit was granted,

he shall, within seven days after the acquisition or receipt thereof, give notice to a Registrar accordingly.

Penalty : Ten pounds.

Recovery of  
overpayments.

48. Where, in consequence of any false statement or representation, or in consequence of any failure to give notice as required by the last preceding section, any amount has been paid by way of benefit which would not have been paid but for the false statement or representation, or failure to give notice, or where any amount of benefit which is not payable has been paid, the amount so paid shall be recoverable in any court of competent jurisdiction from the person to whom, or on whose account, the amount was paid, or from the estate of that person, as a debt due to the Commonwealth.

Offences.

49.—(1.) A person shall not—

- (a) make, either orally or in writing, a false or misleading statement in connexion with, or in support of, any claim, either for himself or for any other person ;
- (b) obtain payment of any benefit or instalment thereof which is not payable ;
- (c) obtain payment of any benefit or instalment thereof by means of any false or misleading statement ; or
- (d) make or present to any officer doing duty in relation to this Act any statement or document which is false in any particular.

Penalty : Fifty pounds or imprisonment for three months.

(2.) Any person convicted of an offence against this section may, in addition to the penalty imposed for the offence, be ordered to repay to the Commonwealth any amount paid by way of benefit in consequence of the act in respect of which he was convicted.

(3.) Proceedings under this section may be commenced at any time within three years after the commission of the offence.

50. An offence against this Act shall not be prosecuted without the written consent of the Minister. Consent to prosecution.

51. Nothing contained in any law of a State or Territory of the Commonwealth shall operate so as to prohibit any person from furnishing any information, or making any books, documents or papers available, to the Director-General or to any other person doing duty in relation to this Act, for the purposes of this Act. Indemnity to certain persons.

52.—(1.) The Director-General shall, within three months after the end of each financial year, prepare and furnish to the Minister, for presentation to the Parliament, a report, with statistics, as to the administration and operation of this Act. Annual report to be prepared.

(2.) The report may deal with the administration and operation of any other Act administered by the Minister administering this Act.

53. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which are by this Act required or permitted to be prescribed, or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and in particular for prescribing penalties not exceeding a fine of Fifty pounds, or imprisonment for a period not exceeding three months, for any breach of the regulations. Regulations.

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## PHARMACEUTICAL BENEFITS.

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### No. 11 of 1944.

## An Act to make provision for the Supply of Pharmaceutical Benefits.

[Assented to 5th April, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1. This Act may be cited as the *Pharmaceutical Benefits Act* 1944. Short title.
2. This Act shall commence on a date to be fixed by Proclamation. Commencement.

Non-application  
of Act to  
certain parts  
of the  
Commonwealth.

3. The Governor-General may, by Proclamation, declare that this Act shall not have effect in any part of the Commonwealth specified in the Proclamation (being a part of the Commonwealth to which the National Security (Emergency Control) Regulations apply) and, so long as the Proclamation continues in force, this Act shall not have effect in that part.

Definitions.

4. In this Act, unless the contrary intention appears—

“approved hospital authority” means a hospital authority for the time being approved under section eleven of this Act;

“approved pharmaceutical chemist” means a pharmaceutical chemist for the time being approved under section ten of this Act;

“hospital authority” means the governing body of a public hospital or the owner of a private hospital;

“medical practitioner” means a medical practitioner registered or licensed under any law of the Commonwealth or of a State or Territory of the Commonwealth providing for the registration or licensing of medical practitioners;

“pharmaceutical benefits” means pharmaceutical benefits specified in section seven of this Act;

“pharmaceutical chemist” means any person registered as a pharmacist or pharmaceutical chemist under any law of the Commonwealth or of a State or Territory of the Commonwealth providing for the registration of pharmacists or pharmaceutical chemists, and includes any friendly society or other body of persons (whether corporate or unincorporate) carrying on business as a pharmaceutical chemist in accordance with the law of the Commonwealth or of a State or Territory of the Commonwealth;

“the Director-General” means the Director-General of Health;

“this Act” includes the regulations.

Administration.

5. The Director-General shall, subject to any direction of the Minister, have the general administration of this Act.

Delegation.

6.—(1.) The Minister may, by writing under his hand, delegate all or any of his powers and functions under this Act (except this power of delegation) so that the delegate may exercise the powers and functions specified in the instrument of delegation.

(2.) The Director-General may, by writing under his hand, delegate all or any of his powers and functions under this Act (except this power of delegation) so that the delegate may exercise the powers and functions specified in the instrument of delegation.

(3.) Every delegation under this section shall be revocable at will and no delegation shall prevent the exercise of any power or function by the Minister or by the Director-General, as the case may be.

7. The pharmaceutical benefits referred to in this Act shall consist of—

Pharmaceutical benefits.

- (a) un compounded medicines the names of which, and medicinal compounds the formulae of which, are contained in a prescribed formulary to be known as the Commonwealth Pharmaceutical Formulary; and
- (b) materials and appliances (not being un compounded medicines or medicinal compounds) the names of which are contained in a prescribed addendum to the Commonwealth Pharmaceutical Formulary.

8.—(1.) Subject to this Act, every person ordinarily resident in the Commonwealth shall be entitled to receive pharmaceutical benefits.

Provision of pharmaceutical benefits.

(2.) A person receiving any pharmaceutical benefit in accordance with this Act shall not be under any obligation to make any payment therefor to the person supplying the pharmaceutical benefit.

(3.) Notwithstanding the provisions of the last preceding sub-section, a person supplying a pharmaceutical benefit in accordance with this Act shall be entitled to make such special charges (if any) as are prescribed.

(4.) A person shall not be disqualified from receiving any pharmaceutical benefit by reason of his sickness having been caused by his own misconduct.

9.—(1.) Subject to sub-section (4.) of this section, a person shall not be entitled to receive any pharmaceutical benefit except—

Pharmaceutical benefits to be provided on prescriptions.

(a) from an approved pharmaceutical chemist; and

(b) on presentation of a written and signed prescription or order (which shall be in accordance with the prescribed form and written on a form supplied by the Commonwealth) of a medical practitioner.

(2.) Where any person has received any pharmaceutical benefit in accordance with a prescription or order therefor, that person shall not be entitled to receive the pharmaceutical benefit again on that prescription or order unless a direction to that effect in the handwriting of the medical practitioner concerned is included in or added to the prescription or order in accordance with the regulations.

(3.) Where an approved pharmaceutical chemist suspects that a prescription or order has not been signed by a medical practitioner or has been forged or fraudulently obtained, he shall be entitled, before supplying the pharmaceutical benefit specified in the prescription or order, to require the person presenting the prescription or order to furnish him with a statement in accordance with the prescribed form.

(4.) The Director-General may, in respect of any place where there is no approved pharmaceutical chemist, approve of the supply of pharmaceutical benefits by any medical practitioner in accordance with such conditions as are prescribed.

Approved  
pharmaceutical  
chemists

**10.**—(1.) The Director-General shall, on application by a pharmaceutical chemist who is willing to supply on demand pharmaceutical benefits, approve that pharmaceutical chemist for the purposes of this Act.

(2.) Every approved pharmaceutical chemist shall display, at each of the places at which he carries on business, a sign, in accordance with the prescribed form, indicating that he has been approved under this Act.

Approved  
hospital  
authorities.

**11.**—(1.) A hospital authority may make application to the Director-General for approval to supply pharmaceutical benefits.

(2.) Every such application shall state the person who will dispense or supply the pharmaceutical benefits on behalf of the hospital authority.

(3.) The Director-General may, in his discretion, approve a hospital authority for the purposes of this Act.

Suspension,  
&c., of  
approval.

**12.**—(1.) The Director-General may, for good cause shown, and in accordance with the regulations, suspend or revoke his approval of a pharmaceutical chemist or hospital authority under section ten or eleven of this Act and may at any time remove any such suspension or revocation.

(2.) Any pharmaceutical chemist the approval of whom, or any hospital authority the approval of which, by the Director-General has been suspended or revoked under this section may appeal to the Minister, who may confirm, vary or reverse the decision of the Director-General.

(3.) The Director-General may, at the request of an approved pharmaceutical chemist or approved hospital authority, revoke his approval of that pharmaceutical chemist or hospital authority under section ten or eleven of this Act.

Payments for  
supply of  
pharmaceutical  
benefits.

**13.**—(1.) An approved pharmaceutical chemist or a medical practitioner who has supplied any pharmaceutical benefit in accordance with the provisions of this Act shall be entitled to payment in respect thereof from the Commonwealth at the prescribed rate.

(2.) An approved hospital authority shall, subject to this Act, be entitled to payment from the Commonwealth, at the rates prescribed in respect of the supply of pharmaceutical benefits by hospital authorities, in respect of all pharmaceutical benefits supplied by the hospital authority in accordance with the provisions of this Act.

(3.) The regulations may provide that an approved hospital authority shall be entitled to payment from the Commonwealth, at the prescribed rates, in respect of the supply of prescribed uncompound medicines, medicinal compounds, materials and appliances which are not pharmaceutical benefits.

State public  
hospitals.

**14.** The Governor-General may enter into an arrangement with the Governor in Council of a State in respect of the supply of pharmaceutical benefits by any hospital administered by the Government of that State.

**15.—(1.)** The Minister may make such special arrangements as he thinks fit for the purpose of providing that adequate service in lieu of all or any of the benefits provided for by this Act will be available to persons living in isolated areas or under such special conditions that those benefits cannot be efficiently provided in accordance with the general provisions of this Act.

Special arrangements for persons in isolated areas, &c.

**(2.)** Where special arrangements are made in accordance with the last preceding sub-section, any provisions of this Act inconsistent therewith shall not be applicable in relation to the persons provided for by the special arrangements.

**16.** The Minister may, on behalf of the Commonwealth, enter into an agreement (on such terms as to remuneration, allowances and otherwise as he thinks fit) with any medical practitioner providing that the services of the medical practitioner shall be available without charge to members of the public for the purpose of furnishing prescriptions and orders for the purposes of this Act.

Arrangements for provision of medical services.

**17.** Payments in respect of pharmaceutical benefits shall be made out of the Trust Account established under the *National Welfare Fund Act 1943* and known as the National Welfare Fund.

Payment of benefits to be made from National Welfare Fund.

**18.** For the purposes of this Act there shall be a Consultative Council consisting of six persons appointed by the Minister.

Consultative Council

**19.** For the purposes of this Act there shall be a Formulary Committee consisting of six persons appointed by the Minister of whom two shall be practising medical practitioners, two shall be practising pharmaceutical chemists, and one (if available) shall be a pharmacologist.

Formulary Committee

**20.** The Minister may appoint in each State a Pharmaceutical Benefits Committee and may refer to any such Committee, for advice or report, any matter arising under this Act.

Pharmaceutical Benefits Committee.

**21.** Subject to sub-section (3.) of section eight of this Act, a person shall not demand or receive any payment in respect of any pharmaceutical benefit supplied in accordance with this Act from the person to whom the benefit was supplied.

Payments not to be demanded for pharmaceutical benefits.

Penalty : Fifty pounds or imprisonment for three months.

**22.** A medical practitioner shall not write a prescription in accordance with any prescribed form unless he is satisfied, by personal examination of the person in respect of whom the prescription is written, that the pharmaceutical benefit specified in the prescription is necessary for the treatment of that person.

Prescriptions not to be issued for persons not under personal attention.

Penalty : Fifty pounds or imprisonment for three months.

**23.—(1.)** A person shall not—

Offences.

(a) make or present to the Director-General or to any officer or person doing duty under this Act any statement or document which is false or misleading in any particular ;

- (b) obtain any pharmaceutical benefit to which he is not entitled ;
- (c) obtain payment in respect of the supply of any pharmaceutical benefit which is not payable ;
- (d) not being a medical practitioner, write a prescription in accordance with the prescribed form ;
- (e) by means of impersonation, or any false or misleading statement, or any fraudulent device, obtain any pharmaceutical benefit or any payment in respect of a pharmaceutical benefit ; or
- (f) by any false or misleading representation, aid or abet any person to obtain any pharmaceutical benefit or any payment in respect of a pharmaceutical benefit.

Penalty : Fifty pounds or imprisonment for three months

(2.) Any person convicted of an offence against this section may, in addition to the penalty imposed for the offence, be ordered to repay to the Commonwealth the value of any pharmaceutical benefit received by that person, or any amount received by that person in respect of the supply of a pharmaceutical benefit, in consequence of the act in respect of which he was convicted.

Consent to prosecution.

**24.** An offence against this Act shall not be prosecuted without the written consent of the Minister.

Powers of authorized persons.

**25.** For the purposes of this Act, any person authorized by the Minister or the Director-General to act under this section may—

- (a) enter at all reasonable times the premises of any approved pharmaceutical chemist ;
- (b) make such examination and inquiry as he thinks fit for the purposes of ascertaining whether the provisions of this Act are being complied with ;
- (c) take samples of drugs, medicines, substances, materials or appliances which may be supplied as pharmaceutical benefits ;
- (d) examine any person employed in any such premises with respect to any matter under this Act ; and
- (e) exercise such powers and functions as are prescribed.

Annual report.

**26.** The Director-General shall, within three months after the end of each financial year, prepare and furnish to the Minister, for presentation to the Parliament, a report as to the administration and operation of this Act.

Regulations.

**27.** The Governor-General may make regulations not inconsistent with this Act prescribing all matters which are by this Act required or permitted to be prescribed or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and in particular for—

- (a) prescribing the terms and conditions subject to which pharmaceutical benefits shall be supplied ;

- (b) prescribing the terms and conditions subject to which payment in respect of the supply of pharmaceutical benefits will be made and the method of making such payments ;
- (c) prescribing the standards of composition or purity of pharmaceutical benefits subject to which payment in respect of the supply thereof will be made ;
- (d) prescribing the functions and regulating the conduct of any Council or Committee appointed under this Act and for prescribing the fees and allowances to be paid to members thereof ; and
- (e) prescribing penalties not exceeding Fifty pounds or imprisonment for three months for offences against the regulations.

## MATERNITY ALLOWANCE.

### No. 12 of 1944.

## An Act to amend the *Maternity Allowance Act* 1912-1943.

[Assented to 5th April, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Maternity Allowance Act* 1944.

Short title  
and citation.

(2.) The *Maternity Allowance Act* 1912-1943\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Maternity Allowance Act* 1912-1944.

2. This Act shall come into operation on the day on which it receives the Royal Assent and the Principal Act, as amended by this Act, shall apply in respect of births occurring on or after that date.

Commencement.

3. Section two A of the Principal Act is amended—

Definitions.

(a) by inserting before the definition of "other children" the following definition :—

" 'birth' includes a birth at which more than one child is born ; " ; and

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\* Act No. 8, 1912, as amended by No. 48, 1926 ; No. 34, 1927 ; Nos. 10 and 47, 1931 ; No. 35, 1932 ; No. 16, 1934 ; No. 29, 1936 ; No. 44, 1937 ; No. 4, 1942 ; and No. 16, 1943.

- (b) by omitting from the definition of "other children" the word "fourteen" and inserting in its stead the word "sixteen".

**Maternity  
allowance**

4. Section four of the Principal Act is amended by inserting after sub-section (2.) the following sub-section :—

"(2A.) Where two or three children are born at one birth, the amount payable in respect of each of the four weeks immediately before, and in respect of each of the four weeks immediately after, the birth shall be increased—

- (a) where two children are born at one birth—by Twelve shillings and sixpence per week ; and
- (b) where three children are born at one birth—by Twenty-five shillings per week."

5. Section five of the Principal Act is repealed and the following section inserted in its stead :—

**Cases in which  
allowance  
payable.**

"5.—(1.) A maternity allowance shall be payable in respect of each occasion on which a birth occurs and—

- (a) a child is born alive and—
  - (i) lives for not less than twelve hours ; or
  - (ii) lives for less than twelve hours but is a viable child ;
 or
- (b) a child is not born alive but is a viable child.

"(2.) Where more than one child is born at a birth, only one allowance shall be payable.

"(3.) A maternity allowance shall not be increased in the manner provided by sub-section (2A.) of the last preceding section by reason of the birth of any child unless that child—

- (a) was born alive and—
  - (i) lived for not less than twelve hours ; or
  - (ii) lived for less than twelve hours but was a viable child ; or
- (b) was not born alive but was a viable child.

"(4.) Subject to the next succeeding sub-section, where a child dies within twelve hours after birth or is not born alive, a maternity allowance shall not be payable, or be increased, as the case may be, in respect of the birth of that child, unless a medical certificate is furnished certifying that the child was a viable child.

"(5.) Where the Commissioner is satisfied that no medical practitioner was available to attend the mother and is satisfied by evidence that the child lived for not less than twelve hours or was a viable child, he may dispense with any medical certificate required by the last preceding sub-section."

6. Section seven A of the Principal Act is amended by omitting the words "of the child" (wherever occurring). Time of payment

7. Section nine A of the Principal Act is amended—

- (a) by inserting after the word "Australia" the words "or to any other person (whether of aboriginal blood or otherwise) who resides on an aboriginal station, reserve or settlement"; and Payment of allowances to aboriginal natives &c.
- (b) by inserting after the word "native" (last occurring) the words "or other person".

## FORESTRY BUREAU.

### No. 13 of 1944.

### An Act to amend the *Forestry Bureau Act* 1930-1932.

[Assented to 5th April, 1944.]

[Date of commencement, 3rd May, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1.) This Act may be cited as the *Forestry Bureau Act* 1944

Short title and citation.

(2.) The *Forestry Bureau Act* 1930-1932\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Forestry Bureau Act* 1930-1944.

2. Section two of the Principal Act is amended—

Definitions.

(a) by inserting before the definition of "the Bureau" the following definition:—

"the Board" means the Board of Higher Forestry Education constituted in pursuance of this Act;"; and

(b) by adding at the end thereof the following sub-section:—

"(2.) Anything which may, by this Act, be done by a University may be done only by an authority or person authorized, either specially or by virtue of its or his general powers or functions, to act in the matter on behalf of that University."

\* Act No. 16, 1930, as amended by No. 27, 1932.

3. After section twelve of the Principal Act the following sections are inserted :—

Establishment  
of Board of  
Higher  
Forestry  
Education.

“ 12A.—(1.) For the purposes of this Act, there shall be a Board of Higher Forestry Education.

“ (2.) The Board shall consist of not more than thirteen members.

“ (3.) The Inspector-General shall be a member of the Board.

“ (4.) Each of the remaining members of the Board shall be appointed by the Minister as the representative of a State Government or of the University in a State, and shall hold office during his pleasure :

Provided that the Minister may appoint a member as representative of more than one of the State Governments and Universities, and any member so appointed shall, in all proceedings of the Board, be entitled to a separate vote in respect of each Government and University which he represents.

“ (5.) The Minister responsible for forestry administration in each State, and the University in each State, may each, as occasion requires, recommend a person for appointment as a member of the Board to represent respectively the Government of that State and that University.

Deputies.

“ 12B.—(1.) In the event of a member of the Board being unable at any time, through illness or absence from Australia, to perform his functions as a member, the Minister may appoint a person to act as deputy of the member while the member is so unable to perform his functions and the deputy may, while the member is so unable to perform his functions, exercise all the powers and functions of a member of the Board.

“ (2.) The Minister responsible for forestry administration in each State Government, and each University, represented by any member so unable to perform his functions may recommend a person for appointment as deputy of the member of the Board representing that Government or University.

Powers and  
functions of  
Board

“ 12c.—(1.) Notwithstanding anything contained in this Act, the Board shall have such powers and functions in relation to any educational facilities provided by the Bureau as are prescribed.

“ (2.) The Board may appoint committees of its members, and may delegate to such committees, subject to the Board, any of its powers and functions.

“ (3.) The Board may include as members of any such committee persons who are not members of the Board, and may authorize any committee to co-opt such persons as members of the committee.”.

Regulations.

4. Section thirteen of the Principal Act is amended by adding at the end thereof the words “ and for providing for the procedure (including the manner of voting) to be observed by the Board and for matters relating to the carrying out of the powers and functions of the Board ”.

# COMMONWEALTH ELECTORAL (WAR-TIME).

## No. 14 of 1944.

### An Act to amend the *Commonwealth Electoral (War-time) Act 1940-1943*.

[Assented to 5th April, 1944.]

[Date of commencement, 3rd May, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Commonwealth Electoral (War-time) Act 1944*.

Short title  
and citation.

(2.) The *Commonwealth Electoral (War-time) Act 1940-1943\** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Commonwealth Electoral (War-time) Act 1940-1944*.

2. Section six of the Principal Act is amended by inserting in sub-section (2.) after the word “means”, the words “a person who, being a British subject, is—”.

Members of  
the Forces  
entitled to  
vote.

3. Section ten A of the Principal Act is amended—

(a) by inserting, after the words “(if any)”, the words “or, in the case of a Referendum, of the text of the proposed law”; and

(b) by adding at the end thereof the words “or, in the case of a Referendum, to the copy of the text of the proposed law”.

List of  
candidates to  
be posted.

4. After section twenty-three A of the Principal Act the following section is inserted :—

“23AA. Notwithstanding anything contained in this or any other Act—

(a) an accredited war correspondent, photographer or member of a broadcasting unit, or a person engaged in providing amenities or welfare services for members of the Forces or performing services for the Defence Force or any part thereof; or

Certain  
accredited  
persons and  
persons  
engaged on  
merchant  
vessel- may  
vote as if  
they were  
members of the  
Forces

\* No. 48 of 1940, as amended by No. 27 of 1943.

(b) a person engaged in sea-going service on a merchant vessel, whose ordinary place of residence is in Australia and who is a British subject not under the age of twenty-one years and not subject to any of the disqualifications set out in section thirty-nine of the *Commonwealth Electoral Act* 1918-1940 and who is outside Australia or in Australia north of the twenty-sixth parallel of South Latitude may, at any place where arrangements have been made for members of the Forces to record their votes, vote in accordance with the provisions of this Act, in so far as those provisions are applicable, as if he were a member of the Forces :

Provided that, in the case of a person referred to in paragraph (a) of this section, the functions of a commanding officer and of a commissioned officer as set out in Part II. of this Act may be performed respectively by the commanding officer and the commissioned officers designated by the commanding officer of the unit which that person is accompanying or with which he is associated for the time being :

Provided also that, in the case of a person engaged in sea-going service on a merchant vessel, the functions of a commanding officer and of a commissioned officer as set out in Part II. of this Act may be performed respectively by the captain or other person in charge of the vessel and by any person designated by him.”.

## WIDOWS' PENSIONS.

### No. 15 of 1944.

## An Act to amend the *Widows' Pensions Act* 1942-1943.

[Assented to 6th April, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

Short title  
and citation.

1.—(1.) This Act may be cited as the *Widows' Pensions Act* 1944.  
(2.) The *Widows' Pensions Act* 1942-1943\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Widows' Pensions Act* 1942-1944.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Rate of  
pension.

3. Section fifteen of the Principal Act is amended—

(a) by omitting from paragraph (a) of sub-section (1.) the words “Seventy-eight pounds” and inserting in their stead the words “Eighty-three pounds four shillings” ;

\* Act No. 19, 1942, as amended by No. 15, 1943.

- (b) by omitting from paragraph (b) of sub-section (1.) the words "Sixty-five pounds" and inserting in their stead the words "Seventy pounds four shillings".

4. Section twenty-two of the Principal Act is amended by omitting the words "subject to this Act, be entitled to receive a pension at a rate determined in accordance with this Act, but not in any case exceeding Twenty-two pounds two shillings" and inserting in their stead the words "be entitled to receive a pension at a rate determined in accordance with this Act, but not in any case exceeding Twenty-four pounds fourteen shillings".

Benevolent  
asylum  
inmates.

5. Section twenty-six of the Principal Act is amended—

- (a) by inserting after the word "husband" (first occurring) the words "or within twenty-six weeks thereafter";  
 (b) by inserting after the word "female" (second occurring) the words "or within twenty-six weeks thereafter";  
 (c) by omitting the word "Twenty-five" and inserting in its stead the word "Twenty-seven"; and  
 (d) by adding at the end thereof the following sub-section:—

Allowances to  
certain widows.

"(2.) An allowance under this section shall not be payable to any person in respect of any period in respect of which a pension has been paid to that person."

6. Section thirty of the Principal Act is amended by adding at the end thereof the following sub-section:—

Provisions  
as to payments  
of allowances.

"(4.) Where a claim is made after the expiration of three months from the date of the death of the claimant's husband or, where the claimant is a dependant female, after the expiration of three months from the date of the death of the man in respect of whom she was a dependant female, an allowance may be paid from the date on which she became qualified to receive an allowance, provided a claim is made within three months after that date."

7. Sections thirty-five and thirty-six of the Principal Act are repealed.

Variation and  
adjustment of  
pensions and  
allowances in  
accordance with  
price index numbers.

8. Section forty-one of the Principal Act is amended by adding at the end thereof the following sub-section:—

"(2.) Where, in any such case, the person imprisoned has a child dependent on her, the Commissioner or a Deputy Commissioner may authorize the payment of the whole or any portion of any instalment of pension or allowance falling due during the period of imprisonment to some person approved by the Commissioner or Deputy Commissioner for the benefit of the child."

Suspension  
of pension or  
allowance while  
recipient  
imprisoned.

9. Section forty-two of the Principal Act is repealed.

Cancellation  
of pension on  
conviction of  
pensioner.  
Application of  
amendments

10. The amendments effected by sections three and four, and by paragraph (c) of section five, of this Act shall apply in relation to the first instalment of pension falling due after the date of commencement of this Act and to all subsequent instalments.

# INVALID AND OLD-AGE PENSIONS.

## No. 16 of 1944.

### An Act to amend the *Invalid and Old-age Pensions Act 1908-1943*.

[Assented to 6th April, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

Short title  
and citation.

1.—(1.) This Act may be cited as the *Invalid and Old-age Pensions Act 1944*.

(2.) The *Invalid and Old-age Pensions Act 1908-1943*\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Invalid and Old-age Pensions Act 1908-1944*.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Definitions.

3. Section four of the Principal Act is amended by omitting from sub-section (1.) the definition of "Federal basic wage".

Conditions of  
payment of  
invalid pension  
in certain  
cases.  
Cancellation  
of suspension  
of allowance.

4. Section twenty-three A (first occurring) of the Principal Act is re-numbered twenty-three AA.

5. Section twenty-three F of the Principal Act is amended by adding at the end thereof the following sub-sections:—

"(2.) Where any allowance is cancelled or suspended under this section, the Deputy Commissioner shall endorse the certificate accordingly.

"(3.) Where any allowance is cancelled under this section, the allowance shall be deemed to be forfeited and the certificate shall be delivered up to the Deputy Commissioner."

Limit of  
pension.

6. Section twenty-four of the Principal Act is amended—

(a) by omitting from sub-section (1.) the words "Sixty-five pounds" and inserting in their stead the words "Seventy pounds four shillings";

(b) by omitting sub-sections (1A.) and (1C.); and

(c) by omitting from sub-section (3.) the words "Federal basic wage" (wherever occurring) and inserting in their stead the words "sum of Two hundred and sixty pounds per annum".

\* Act No. 17, 1908, as amended by Nos. 8 and 21, 1909; No. 27, 1912; No. 82, 1916; No. 22, 1917; No. 22, 1919; No. 53, 1920; No. 15, 1923; No. 27, 1925; No. 44, 1926; No. 81, 1928; Nos. 10 and 46, 1931; Nos. 35 and 64, 1932; Nos. 17 and 56, 1933; No. 1, 1935; No. 29, 1936; No. 11, 1937; No. 97, 1940; No. 43, 1941; No. 3, 1942; and No. 14, 1943.

7. Section thirty-one of the Principal Act is amended by omitting from sub-section (2.) the words “, subject to this Act, not in any case exceeding Eight shillings and sixpence” and inserting in their stead the words “not in any case exceeding Nine shillings and sixpence”.

Recommendation by Magistrate.

8. Section thirty-seven of the Principal Act is amended by adding at the end thereof the following sub-section :—

Cancellation, &c., of pension.

“(3.) Where any pension is cancelled under this section, the pension shall be deemed to be forfeited and the certificate shall be delivered up to the Deputy Commissioner.”.

9. Section forty-six of the Principal Act is amended by omitting sub-section (3.).

Departure of pensioner from Australia or detention in prison.

10. Section forty-seven of the Principal Act is amended by omitting the words “, subject to this Act, be entitled to receive an invalid or old-age pension at a rate calculated in accordance with this Act but not in any case exceeding Eight shillings and six pence” and inserting in their stead the words “be entitled to receive an invalid or old-age pension at a rate calculated in accordance with this Act but not in any case exceeding Nine shillings and six pence.”.

Benevolent asylum inmates.

11. Section forty-seven A of the Principal Act is repealed.

Repeal of section forty-seven A.

12. Section fifty-one of the Principal Act is repealed and the following section inserted in its stead :—

“51.—(1.) If any pensioner is imprisoned, the Commissioner or a Deputy Commissioner may suspend his pension during the term of imprisonment or may forfeit any instalment of pension falling due during the term of imprisonment.

Imprisonment of pensioners.

“(2.) Where, in any such case, the person imprisoned has a wife or child dependent on him, the Commissioner or a Deputy Commissioner may authorize the payment of the whole or any portion of—

(a) any instalment of pension which would have been payable to the pensioner if his pension had not been suspended ; or

(b) any instalment of pension so forfeited,

as the case may be, to his wife or child or to some other person approved by the Commissioner for the benefit of the wife or child.”.

13.—(1.) The amendments effected by paragraphs (a) and (b) of section six, and by sections seven and ten, of this Act shall apply in relation to the first instalment of pensions falling due after the date of commencement of this Act and to all subsequent instalments.

Application of amendments.

(2.) The amendment effected by paragraph (c) of section six of this Act shall apply in relation to the instalment of pensions due on the seventeenth day of February, One thousand nine hundred and forty-four, and to all subsequent instalments.

## WHEAT SUBSIDY.

### No. 17 of 1944.

## An Act to provide for the Granting of Assistance to Wheat-growers.

[Assented to 6th April, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

- Short title.** 1. This Act may be cited as the *Wheat Subsidy Act 1944*.
- Commencement.** 2. This Act shall come into operation on the day on which it receives the Royal Assent.
- Definition.** 3. In this Act, unless the contrary intention appears—  
“wheat-grower”, in relation to any wheat delivered in pursuance of the National Security (Wheat Acquisition) Regulations, means a person licensed under the National Security (Wheat Industry Stabilization) Regulations to grow wheat, and includes the legal personal representative of a person (since deceased), or the trustee of the estate of any person, so licensed, who sowed the wheat from which the wheat so delivered was grown.
- Subsidy to wheat-growers.** 4. There shall be applied, in accordance with this Act, in making payments to wheat-growers, in respect of wheat sown in the year One thousand nine hundred and forty-two and in each subsequent year, such amounts as are appropriated by the Parliament for the purpose of assistance to the wheat industry.
- Manner of distribution.** 5.—(1.) Payments to wheat-growers under this Act in respect of wheat sown in any year shall (subject to such modifications as appear to the Minister to be just and equitable for the purpose of meeting the special circumstances of cases where the Minister is satisfied that two or more persons have operated together in the growing of wheat) be allocated so as to ensure to each wheat-grower a standard minimum aggregate return, calculated in accordance with the next succeeding sub-section, in respect of a standard quota of three thousand bushels of wheat delivered in pursuance of the National Security (Wheat Acquisition) Regulations or in respect of such lesser quantity of wheat as is so delivered.

(2.) The standard minimum aggregate return shall be calculated on a basis per bushel for bagged wheat at growers' sidings—

(a) in the case of wheat sown in the year One thousand nine hundred and forty-two—of four shillings, and

(b) in the case of wheat sown in any subsequent year—of four shillings and one penny and one-third of one penny.

(3.) This Act shall not apply to wheat sown or harvested in contravention of the National Security (Wheat Industry Stabilization) Regulations.

6. Subject to the directions of the Minister, payments under this Act shall be made by the Australian Wheat Board, constituted under the National Security (Wheat Acquisition) Regulations.

Payments to  
be made by  
Australian  
Wheat Board.

7. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which are necessary or convenient to be prescribed for the carrying out or giving effect to this Act, and, in particular, for prescribing penalties not exceeding a fine of Fifty pounds or imprisonment for a period not exceeding three months for any breach of the regulations.

Regulations

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## WHEAT TAX (WAR-TIME) REPEAL.

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### No. 18 of 1944.

An Act to repeal the *Wheat Tax (War-time) Act 1940* and the *Wheat Tax (War-time) Assessment Act 1940*.

[Assented to 6th April, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1. This Act may be cited as the *Wheat Tax (War-time) Repeal Act 1944*. Citation.

2. This Act shall be deemed to have come into operation on the sixteenth day of December, One thousand nine hundred and forty. Commencement.

3. The *Wheat Tax (War-time) Act 1940* and the *Wheat Tax (War-time) Assessment Act 1940* are repealed. Repeal.

# WHEAT INDUSTRY (WAR-TIME CONTROL).

## No. 19 of 1944.

### An Act to amend the *Wheat Industry (War-time Control) Act 1939-1940*.

[Assented to 6th April, 1944.]

[Date of commencement, 4th May, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

Short title  
and citation.

1.—(1.) This Act may be cited as the *Wheat Industry (War-time Control) Act 1944*.

(2.) The *Wheat Industry (War-time Control) Act 1939-1940\** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Wheat Industry (War-time Control) Act 1939-1944*.

Definition.

2. Section three of the Principal Act is amended —

(a) by omitting from the definition of “the Special Account” the words “the Fund” and inserting in their stead the words “the Wheat Industry Stabilization Fund”;

(b) by omitting the definition of “the Wheat Industry (War-time) Stabilization Fund”; and

(c) by omitting from the definition of “the Wheat Tax Account” the words “the fund” and inserting in their stead the words “the Wheat Industry Stabilization Fund”.

Use of moneys  
in Wheat  
Industry  
Stabilization  
Fund.

3. Section six of the Principal Act is amended by omitting the words “or, if and when those advances have been fully repaid, shall be paid into the Wheat Industry (War-time) Stabilization Fund”.

4. Sections seven and seven A of the Principal Act are repealed and the following section is inserted in their stead :—

“7. Notwithstanding anything contained in this Act, if and when any such advances made by the Commonwealth Bank have been fully repaid, the provisions of the *Wheat Industry Assistance Act 1938*,

Operation of  
*Wheat Industry  
Assistance Act*  
1938.

\* Act No. 84, 1939, as amended by No. 70, 1940.

the operation of which is suspended by section four of this Act, shall again come into operation and shall continue in operation as if this Act had not been passed until such time as any further such advances are made by the Commonwealth Bank."

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## SUPPLY (No. 1) 1944-45.

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### No. 20 of 1944.

An Act to grant and apply a sum out of the Consolidated Revenue Fund for the service of the year ending the thirtieth day of June One thousand nine hundred and forty-five.

[Assented to 6th April, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

Preamble.

1. This Act may be cited as the *Supply Act (No. 1) 1944-45*.

Short title.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Commencement.

3. There shall and may be issued and applied for or towards making good the supply hereby granted to His Majesty for the service of the year ending the thirtieth day of June One thousand nine hundred and forty-five the sum of Fifty-one million nine hundred and fifty-nine thousand pounds out of the Consolidated Revenue Fund for the purposes and services expressed in the Schedule to this Act, and the Treasurer is hereby authorized and empowered to issue and apply the moneys authorized to be issued and applied.

Issue and application of £51,959,000.

4. The sum specified in the last preceding section shall be available to satisfy the warrants under the hand of the Governor-General in respect of any purposes and services expressed in the Schedule to this Act.

Sum available for the purposes set forth in Schedule.

5. No money shall be expended under the authority of this Act after the thirtieth day of June, One thousand nine hundred and forty-five.

Limit of period of expenditure.

## THE SCHEDULE.

Sec. 3.

## ABSTRACT.

	Total
<b>Part 1.—Departments and Services—Other than Business Undertakings and Territories of the Commonwealth.</b>	
PARLIAMENT .. .. .	£ 57,950
PRIME MINISTER'S DEPARTMENT .. .	274,020
DEPARTMENT OF EXTERNAL AFFAIRS .. .	45,190
DEPARTMENT OF THE TREASURY .. .	151,460
ATTORNEY-GENERAL'S DEPARTMENT .. .	82,510
DEPARTMENT OF THE INTERIOR .. .	114,860
DEFENCE AND WAR (1939-44) SERVICES—	£
DEPARTMENT OF DEFENCE .. .	53,000
DEPARTMENT OF THE NAVY .. .	} (a) 114,765,000
DEPARTMENT OF THE ARMY .. .	
DEPARTMENT OF AIR .. .	
DEPARTMENT OF MUNITIONS .. .	
DEPARTMENT OF AIRCRAFT PRODUCTION .. .	
RECIPROCAL LEND-LEASE TO UNITED STATES FORCES .. .	
DEPARTMENT OF SUPPLY AND SHIPPING .. .	2,183,000
DEPARTMENT OF HOME SECURITY .. .	48,000
OTHER WAR SERVICES .. .	6,482,000
OTHER ADMINISTRATIONS—RECOVERABLE EXPENDITURE .. .	4,500,000
	128,031,000
Less amount chargeable to Loan Fund .. .	91,031,000
	37,000,000
DEPARTMENT OF CIVIL AVIATION .. .	94,160
DEPARTMENT OF TRADE AND CUSTOMS .. .	188,750
DEPARTMENT OF HEALTH .. .	40,730
DEPARTMENT OF COMMERCE AND AGRICULTURE .. .	87,780
DEPARTMENT OF SOCIAL SERVICES .. .	103,260
DEPARTMENT OF SUPPLY AND SHIPPING .. .	67,770
MISCELLANEOUS SERVICES .. .	135,060
WAR (1914-18) SERVICES .. .	349,500
Total PART 1 .. .	39,126,000
<b>Part 2.—Business Undertakings.</b>	
COMMONWEALTH RAILWAYS .. .	710,060
POSTMASTER-GENERAL'S DEPARTMENT .. .	5,461,940
Total PART 2 .. .	6,172,000
<b>Part 3.—Territories of the Commonwealth.</b>	
NORTHERN TERRITORY .. .	57,000
AUSTRALIAN CAPITAL TERRITORY .. .	103,000
NORFOLK ISLAND .. .	1,000
Total PART 3 .. .	161,000
REFUNDS OF REVENUE .. .	1,500,000
ADVANCE TO THE TREASURER .. .	5,000,000
TOTAL .. .	51,959,000

(a) For security reasons it is not desirable to disclose details of this expenditure.

## EXCISE TARIFF REBATE.

### No. 21 of 1944.

An Act to provide for a Rebate of certain Duties of Excise.

[Assented to 6th April, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1. This Act may be cited as the *Excise Tariff Rebate Act 1944*. Short title.
2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement
3. The duties of Excise collected, or to be collected, under items six, seven and eight in the Schedule to the *Excise Tariff 1921-1939*, or under the amendments proposed to be made to those items by Excise Tariff Proposals introduced into the House of Representatives on the fifth day of March, One thousand nine hundred and forty-two, the twenty-fifth day of March, One thousand nine hundred and forty-two and the second day of September, One thousand nine hundred and forty-two, shall be subject to a rebate at the rate of four and one-half per centum in respect of goods entered for home consumption on or after the first day of November, One thousand nine hundred and forty-three, at nine o'clock in the forenoon reckoned according to summer time in the Australian Capital Territory. Rebate of Excise duties.

## APPROPRIATION (No. 2) 1943-44.

### No. 22 of 1944.

An Act to grant and apply an additional sum out of the Consolidated Revenue Fund for the service of the year ending the thirtieth day of June, One thousand nine hundred and forty-four, and to appropriate such sum.

[Assented to 6th April, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :— Preamble.

1. This Act may be cited as the *Appropriation Act (No. 2) 1943-44*. Short title.

**Commencement.** 2. This Act shall come into operation on the day on which it receives the Royal Assent.

**Issue and application of £10,000,000.** 3. The Treasurer may issue out of the Consolidated Revenue Fund and apply towards making good the supply hereby granted to His Majesty for the service of the year ending the thirtieth day of June, One thousand nine hundred and forty-four, the sum of Ten million pounds.

**Appropriation.** 4. The said sum granted by this Act is appropriated, and shall be deemed to have been appropriated as from the first day of July, One thousand nine hundred and forty-three, for the purposes and services set forth in the Schedule to this Act in relation to the financial year ending the thirtieth day of June, One thousand nine hundred and forty-four.

### THE SCHEDULE.

**Section 4.**

PART I.—DEPARTMENTS AND SERVICES—OTHER THAN BUSINESS UNDERTAKINGS AND TERRITORIES OF THE COMMONWEALTH.

VII.—DEFENCE AND WAR (1939-43) SERVICES .. £ 10,000,000

## SUPPLEMENTARY APPROPRIATION 1942-43.

### No. 23 of 1944.

An Act to appropriate a further sum out of the Consolidated Revenue Fund for the service of the year ended the thirtieth day of June, One thousand nine hundred and forty-three.

[Assented to 6th April, 1944.]

[Date of commencement, 4th May, 1944.]

**Preamble.** **B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

**Short title.** 1. This Act may be cited as the *Supplementary Appropriation Act 1942-43*.

**Appropriation of £1,971,670.** 2. The sum of One million nine hundred and seventy-one thousand six hundred and seventy pounds which has been issued from the Consolidated Revenue Fund for the service of the year ended the thirtieth day of June, One thousand nine hundred and forty-three, shall be deemed to have been appropriated as from the date of the commencement of the *Appropriation Act 1942-43* for the purposes and services expressed in the Schedule to this Act.

## THE SCHEDULE.

Sec. 2.

## ABSTRACT.

	Total.
<b>PART I.—DEPARTMENTS AND SERVICES—OTHER THAN BUSINESS UNDERTAKINGS AND TERRITORIES OF THE COMMONWEALTH.</b>	
	£
PARLIAMENT .. .. .	13,112
PRIME MINISTER'S DEPARTMENT .. .. .	36,084
DEPARTMENT OF EXTERNAL AFFAIRS .. .. .	19,739
DEPARTMENT OF THE TREASURY .. .. .	254,144
ATTORNEY-GENERAL'S DEPARTMENT .. .. .	13,790
DEPARTMENT OF THE INTERIOR .. .. .	4,306
	£
DEFENCE AND WAR (1939-42) SERVICES—	
DEPARTMENT OF DEFENCE .. .. .	16,327
DEPARTMENT OF THE NAVY .. .. .	
DEPARTMENT OF THE ARMY .. .. .	
DEPARTMENT OF AIR .. .. .	
DEPARTMENT OF MUNITIONS .. .. .	110,660,896
DEPARTMENT OF AIRCRAFT PRODUCTION .. .. .	(a)
RECIPROCAL LEND-LEASE TO UNITED STATES FORCES .. .. .	
DEPARTMENT OF SUPPLY AND DEVELOPMENT .. .. .	5,482,002
DEPARTMENT OF HOME SECURITY .. .. .	37,483
OTHER WAR SERVICES .. .. .	6,597,672
OTHER ADMINISTRATIONS—RECOVERABLE EXPENDITURE .. .. .	6,819,440
	129,613,820
Less amount provided in Appropriation Act (No. 2) 1942-43 .. .. .	119,500,000
	10,113,820
Less amounts provided under other war votes which remained unexpended at close of year ..	7,072,706
	3,041,114
Less amount chargeable to Loan Fund ..	3,041,114
	..
DEPARTMENT OF CIVIL AVIATION .. .. .	5,970
DEPARTMENT OF TRADE AND CUSTOMS .. .. .	5,866
DEPARTMENT OF HEALTH .. .. .	5,952
DEPARTMENT OF COMMERCE .. .. .	19,561
DEPARTMENT OF SOCIAL SERVICES .. .. .	42,516
MISCELLANEOUS SERVICES .. .. .	136,330
WAR (1914-18) SERVICES .. .. .	24,254
<b>TOTAL PART I. .. .. .</b>	<b>581,624</b>
Carried forward .. .. .	581,624

(a) For security reasons it is not desirable to disclose details of this expenditure.

## ABSTRACT—continued

	Total
Brought forward . . . . .	£ 581,924
<b>PART II.—BUSINESS UNDERTAKINGS.</b>	
COMMONWEALTH RAILWAYS . . . . .	251,441
POSTMASTER-GENERAL'S DEPARTMENT . . . . .	1,089,933
<b>TOTAL PART II . . . . .</b>	<b>1,341,374</b>
<b>PART III.—TERRITORIES OF THE COMMONWEALTH.</b>	
NORTHERN TERRITORY . . . . .	20,625
AUSTRALIAN CAPITAL TERRITORY . . . . .	27,047
NORFOLK ISLAND . . . . .	1,000
<b>TOTAL PART III. . . . .</b>	<b>48,672</b>
<b>TOTAL . . . . .</b>	<b>1,971,670</b>

## SUPPLEMENTARY APPROPRIATION (WORKS AND BUILDINGS) 1942-43.

### No. 24 of 1944.

An Act to appropriate a further sum out of the Consolidated Revenue Fund for the service of the year ended the thirtieth day of June, One thousand nine hundred and forty-three, for the purposes of Additions, New Works, Buildings, &c.

[Assented to 6th April, 1944.]

[Date of commencement, 4th May, 1944.]

## Preamble.

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

## Short title.

1. This Act may be cited as the *Supplementary Appropriation (Works and Buildings) Act 1942-43*.

2. The sum of Four hundred and thirteen thousand eight hundred and seventy-two pounds which has been issued from the Consolidated Revenue Fund for the service of the year ended the thirtieth day of June, One thousand nine hundred and forty-three, shall be deemed to have been appropriated as from the date of the commencement of the *Appropriation (Works and Buildings) Act* 1942-43 for the purposes and services expressed in the Schedule to this Act.

Appropriation  
of £413,872.

## THE SCHEDULE.

Sec. 2.

### ABSTRACT.

<b>PART I.—DEPARTMENTS AND SERVICES—OTHER THAN BUSINESS UNDERTAKINGS AND TERRITORIES OF THE COMMONWEALTH</b>	<b>£</b>
	7,256
<b>II.—BUSINESS UNDERTAKINGS</b>	<b>406,616</b>
<b>TOTAL ADDITIONS, NEW WORKS, BUILDINGS, ETC.</b>	<b>413,872</b>

## STATUTORY DECLARATIONS.

### No. 25 of 1944.

### An act to amend the *Statutory Declarations Act* 1911-1922.

[Assented to 20th September, 1944.]

[Date of commencement, 18th October, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.--(1.) This Act may be cited as the *Statutory Declarations Act* 1944. Short title  
and citation.

(2.) The *Statutory Declarations Act* 1911-1922\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Statutory Declarations Act* 1911-1944.

\* Act No. 3, 1911, as amended by No. 5, 1922.

Form of  
statutory  
declarations.

2. Section five of the Principal Act is amended by adding at the end thereof the following paragraph :—

“, or (e) a person before whom a statutory declaration may be made under the law of the State in which the declaration is made.”.

Declarations  
under other  
Acts.

3. Section seven of the Principal Act is amended by omitting the words “ a Commissioner for Declarations ” and inserting in their stead the words “ a person before whom a statutory declaration may be made under this Act ”.

Amendment of  
the Schedule.

4. The Schedule to the Principal Act is amended by omitting the figures “ 1911 ” and inserting in their stead the figures “ 1911-1944 ”.

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## APPROPRIATION 1944-45.

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### No. 26 of 1944.

An Act to grant and apply out of the Consolidated Revenue Fund a sum for the service of the year ending the thirtieth day of June, One thousand nine hundred and forty-five, and to appropriate the Supplies granted by the Parliament for that year.

[Assented to 6th October, 1944.]

Preamble.

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

Short title.

1. This Act may be cited as the *Appropriation Act 1944-45*.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

3. The Treasurer may issue out of the Consolidated Revenue Fund and apply towards making good the supply hereby granted to His Majesty for the service of the year ending the thirtieth day of June, One thousand nine hundred and forty-five, the sum of One hundred and thirty million nine hundred and four thousand pounds. Issue and application of £180,904,000.

4. All sums granted by this Act and the other Act mentioned in the First Schedule to this Act out of the Consolidated Revenue Fund towards making good the supply granted to His Majesty for the service of the year ending the thirtieth day of June, One thousand nine hundred and forty-five, amounting as appears by that Schedule in the aggregate to the sum of One hundred and eighty-two million eight hundred and sixty-three thousand pounds are appropriated and shall be deemed to have been appropriated as from the first day of July, One thousand nine hundred and forty-four, for the purposes and services expressed in the Second Schedule to this Act in relation to the financial year ending the thirtieth day of June, One thousand nine hundred and forty-five. Appropriation of supply £182,863,000.

THE SCHEDULES.

THE FIRST SCHEDULE.

GRANTS OUT OF THE CONSOLIDATED REVENUE FUND.

Act No. 20 of 1944	..	..	..	..	£ 51,959,000
Under this Act	..	..	..	..	130,904,000
					<hr/> 182,863,000 <hr/>

## THE SECOND SCHEDULE.

## ABSTRACT.

PART 1.—DEPARTMENTS AND SERVICES—OTHER THAN BUSINESS UNDERTAKINGS AND TERRITORIES OF THE COMMONWEALTH.						£
PARLIAMENT .. .. .	..	..	..	..	..	182,000
PRIME MINISTER'S DEPARTMENT .. .. .	..	..	..	..	..	1,200,900
DEPARTMENT OF EXTERNAL AFFAIRS .. .. .	..	..	..	..	..	233,900
DEPARTMENT OF THE TREASURY .. .. .	..	..	..	..	..	2,172,600
ATTORNEY-GENERAL'S DEPARTMENT .. .. .	..	..	..	..	..	345,500
DEPARTMENT OF THE INTERIOR .. .. .	..	..	..	..	..	590,000
DEPARTMENT OF CIVIL AVIATION .. .. .	..	..	..	..	..	391,300
DEPARTMENT OF TRADE AND CUSTOMS .. .. .	..	..	..	..	..	700,000
DEPARTMENT OF HEALTH .. .. .	..	..	..	..	..	202,100
DEPARTMENT OF COMMERCE AND AGRICULTURE .. .. .	..	..	..	..	..	358,000
DEPARTMENT OF SOCIAL SERVICES .. .. .	..	..	..	..	..	476,000
DEPARTMENT OF SUPPLY AND SHIPPING .. .. .	..	..	..	..	..	271,000
DEPARTMENT OF EXTERNAL TERRITORIES .. .. .	..	..	..	..	..	29,700
DEFENCE AND WAR (1939-44) SERVICES—					£	
DEPARTMENT OF DEFENCE .. .. .	..	..	..	..	189,000	
DEPARTMENT OF THE NAVY .. .. .	..	..	..	..		
DEPARTMENT OF THE ARMY .. .. .	..	..	..	..		
DEPARTMENT OF AIR .. .. .	..	..	..	..		
DEPARTMENT OF MUNITIONS .. .. .	..	..	..	..		
DEPARTMENT OF AIRCRAFT PRODUCTION .. .. .	..	..	..	..	423,802,000	
RECIPROCAL LEND-LEASE TO UNITED STATES FORCES .. .. .	..	..	..	..		
DEPARTMENT OF SUPPLY AND SHIPPING .. .. .	..	..	..	..	8,310,000	
DEPARTMENT OF HOME SECURITY .. .. .	..	..	..	..	236,000	
OTHER WAR SERVICES .. .. .	..	..	..	..	38,993,000	
OTHER ADMINISTRATIONS—RECOVERABLE EXPENDITURE .. .. .	..	..	..	..	Cr. 5,000,000	
					466,530,000	
Less AMOUNT CHARGEABLE TO LOAN FUND .. .. .	..	..	..	..	327,389,000	
MISCELLANEOUS SERVICES .. .. .	..	..	..	..		139,141,000
REFUNDS OF REVENUE .. .. .	..	..	..	..		1,120,000
ADVANCE TO THE TREASURER .. .. .	..	..	..	..		5,000,000
WAR (1914-18) SERVICES .. .. .	..	..	..	..		6,000,000
						1,082,000
TOTAL PART 1 .. .. .	..	..	..	..		159,496,000
PART 2.—BUSINESS UNDERTAKINGS.						
COMMONWEALTH RAILWAYS .. .. .	..	..	..	..		2,658,000
POSTMASTER-GENERAL'S DEPARTMENT .. .. .	..	..	..	..		19,893,000
TOTAL PART 2 .. .. .	..	..	..	..		22,651,000
PART 3.—TERRITORIES OF THE COMMONWEALTH.						
NORTHERN TERRITORY .. .. .	..	..	..	..		251,500
AUSTRALIAN CAPITAL TERRITORY .. .. .	..	..	..	..		460,500
NORFOLK ISLAND .. .. .	..	..	..	..		4,000
TOTAL PART 3 .. .. .	..	..	..	..		716,000
TOTAL .. .. .	..	..	..	..		182,863,000

APPROPRIATION (WORKS AND BUILDINGS) 1944-45.

No. 27 of 1944.

An Act to grant and apply out of the Consolidated Revenue Fund a sum for the service of the year ending the thirtieth day of June, One thousand nine hundred and forty-five, for the purposes of Additions, New Works, Buildings, &c., and to appropriate that sum.

[Assented to 6th October, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

Preamble

1. This Act may be cited as the *Appropriation (Works and Buildings) Act 1944-45*.

Short title

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Commencement

3. The Treasurer may issue out of the Consolidated Revenue Fund and apply towards making good the supply hereby granted to His Majesty for the service of the year ending the thirtieth day of June, One thousand nine hundred and forty-five the sum of Six million two hundred and seventy-seven thousand pounds.

Issue and application of £8,277,000

4. The sum granted by this Act is appropriated for the purposes and services expressed in the Schedule to this Act in relation to the financial year ending the thirtieth day of June, One thousand nine hundred and forty-five.

Appropriation.

THE SCHEDULE.

Sec. 4.

ABSTRACT.

Page Reference.		1944-45.	1943-44.		Increase on expenditure, 1943-44	Decrease on expenditure, 1943-44.
			Vote.	Expenditure.		
3	PART I.—DEPARTMENTS AND SERVICES—OTHER THAN BUSINESS UNDERTAKINGS AND TERRITORIES OF THE COMMONWEALTH ..	£ 1,940,000	£ 1,152,000	£ 1,405,100	£ 534,900	..
9	PART II.—BUSINESS UNDERTAKINGS ..	3,650,000	3,392,000	3,030,692	619,308	..
11	PART III.—TERRITORIES OF THE COMMONWEALTH ..	687,000	319,000	241,486	445,514	..
	Total Additions. New					

# INCOME TAX ASSESSMENT (No. 2).

## No. 28 of 1944.

An Act to amend the *Income Tax Assessment Act* 1936-1943, as amended by the *Income Tax Assessment Act* 1944.

[Assented to 6th October, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

Short title  
and citation.

1.—(1.) This Act may be cited as the *Income Tax Assessment Act* (No. 2) 1944.

(2.) The *Income Tax Assessment Act* 1936-1943\*, as amended by the *Income Tax Assessment Act* 1944†, is in this Act referred to as the Principal Act.

(3.) Section one of the *Income Tax Assessment Act* 1944 is amended by omitting sub-section (3.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Income Tax Assessment Act* 1936-1944.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Officers to  
observe  
secrecy.

3. Section sixteen of the Principal Act is amended—

(a) by omitting from paragraph (f) of sub-section (4.) the word “or” (last occurring); and

(b) by adding at the end of sub-section (4.) the following word and paragraph:—

“; or

(h) the Secretary, Department of Defence, the Secretary, Department of the Navy, the Secretary, Department of the Army, or the Secretary, Department of Air, for the purpose of the administration of any law of the Commonwealth relating to payments in respect of dependants of members of the Defence Force.”.

4. After section fifty-three of the Principal Act the following sections are inserted:—

“53A.—(1.) The estimated cost of deferred maintenance shall, subject to this section, be an allowable deduction.

Deferred  
maintenance.

\* Act No. 27, 1936, as amended by No. 88, 1936; No. 5, 1937; No. 46, 1938; No. 30, 1939; Nos. 17 and 68, 1940; Nos. 68 and 69, 1941; Nos. 22 and 50, 1942; and No. 10, 1943.

† Act No. 3, 1944.

“(2.) A deduction shall be allowable in respect of deferred maintenance where the taxpayer—

- (a) has, during the year of income during which the need for the deferred maintenance first arose, made an application in writing to the Commissioner for the allowance thereof as a deduction ;
- (b) has furnished with the application a detailed statement of particulars of the deferred maintenance and the estimated cost thereof ; and
- (c) has paid to the Commissioner, at the time of making the application, a sum equal to the estimated cost of the deferred maintenance.

“(3.) The amount allowable as a deduction shall be such amount as, in the opinion of the Commissioner, is reasonable.

“(4.) Where the sum paid by a taxpayer in pursuance of paragraph (c) of sub-section (2.) of this section exceeds the amount allowable as a deduction under this section, the Commissioner shall repay to the taxpayer the amount of the excess.

“(5.) Where, in pursuance of the last preceding sub-section, the Commissioner has repaid the amount of any excess and the Board of Referees, in pursuance of the powers conferred upon it by section fifty-three E of this Act, has increased the amount allowable as a deduction, the taxpayer shall pay to the Commissioner, within thirty days after service on the taxpayer of notice of the decision of the Board, a sum equal to the amount of the increase.

“(6.) For the purposes of this section, maintenance—

- (a) the need for which first arose during any of the three years of income next preceding the year of income ending on the thirtieth day of June, One thousand nine hundred and forty-five ; and
- (b) which the taxpayer was unable to undertake by reason of circumstances attributable to the present war,

shall be deemed to be maintenance the need for which first arose during the year of income ending on the thirtieth day of June, One thousand nine hundred and forty-five.

“(7.) Where—

- (a) the estimated cost of deferred maintenance in respect of which an application is made under sub-section (2.) of this section includes an amount representing the estimated cost of maintenance the need for which is, by virtue of the last preceding sub-section, deemed to have first arisen during the year of income ending on the thirtieth day of June, One thousand nine hundred and forty-five ;
- (b) the total amount allowable as a deduction from the income of that year of income, in respect of the estimated cost of deferred maintenance, exceeds the amount of income remaining after deducting from the assessable income of that year all other allowable deductions ; and

(c) the Commissioner considers it would be just and reasonable in the circumstances to do so,

the total amount allowable as a deduction may be deducted partly from the assessable income of that year of income and partly from the assessable income of any one or more of the three immediately preceding years of income.

“(8.) In this section, ‘deferred maintenance’ means the maintenance of property, whether real or personal, in a normal state of repair or upkeep where—

- (a) the need for the maintenance first arose in the year of income and prior to the termination of the present war;
- (b) the taxpayer was unable to undertake the maintenance by reason of circumstances attributable to the present war; and
- (c) the expenditure upon that maintenance would have been an allowable deduction under section fifty-one or fifty-three of this Act if it had been actually incurred by the taxpayer.

**Repayments.**

“53B.—(1.) The Commissioner shall repay the whole or part, as the case requires, of any sum paid in pursuance of the last preceding section—

- (a) upon application in writing made at any time after the expiration of six months from the date upon which the sum was paid;
- (b) where the taxpayer—
  - (i) dies;
  - (ii) becomes bankrupt or executes a deed of assignment or arrangement for the benefit of his creditors; or
  - (iii) being a company, commences to be wound up, upon the Commissioner becoming aware of the death, bankruptcy, execution of the deed or winding up; and
- (c) in any other case—after the expiration of two years after the termination of the present war.

“(2.) Where any amount is repaid to the taxpayer in pursuance of paragraph (a) or (c) of the last preceding sub-section, that amount shall be included in the assessable income of the taxpayer of the year of income in which it is repaid.

“(3.) Where any amount is repaid in pursuance of paragraph (b) of sub-section (1.) of this section, that amount shall be deemed to be assessable income derived by the taxpayer on the day prior to the date of the death, bankruptcy, execution of the deed or commencement of the winding up, as the case may be.

“53c.—(1.) Where a deduction in respect of the estimated cost of the deferred maintenance of any property has been allowed under section fifty-three A of this Act and—

Excess  
deductions  
of deferred  
maintenance.

- (a) it appears to the Commissioner that the amount of the deduction, or the total amount of the deductions, so allowed exceeds the amount which the taxpayer has actually incurred or will incur, either prior to, or within two years after, the termination of the present war in undertaking that deferred maintenance; or
- (b) that property is destroyed, discarded, sold or otherwise disposed of before that deferred maintenance is undertaken,

the Commissioner may, if he considers the circumstances warrant it, determine the excess of the amount or total amount so allowed over the amount which it would be reasonable to allow.

“(2.) Any excess so determined shall be included in the assessable income of such one or more of the years of income from the income of which a deduction was so allowed as the Commissioner determines, and the amount included, or to be included, as assessable income in pursuance of sub-section (2.) or (3.) of the last preceding section shall be reduced by the excess so determined.

“53d.—(1.) Where a taxpayer has, for purposes primarily and principally connected with the prosecution of the present war, made alterations to, or in the position of, any property (being plant or articles in respect of which depreciation is allowable as a deduction under section fifty-four of this Act), expenditure (not being expenditure incurred in making structural alterations or additions to buildings) incurred by him during the year of income in making those alterations, or in re-establishing, removing or re-arranging that property after those alterations have been made, shall be an allowable deduction.

Alterations  
to plant

“(2.) Where any such expenditure creates an enduring benefit to the taxpayer which would not have arisen if the alterations had not been made, the deduction otherwise allowable under the last preceding sub-section shall be reduced by an amount equal to the value of the enduring benefit so created.

“(3.) The amount of the deduction which would otherwise be allowable under this section shall be reduced by the amount (if any) of the expenditure which the taxpayer has been recouped or is entitled to be recouped by any person, where the amount recouped or to be recouped is not or will not be included in assessable income.

“(4.) Expenditure which is allowable as a deduction under this section shall not be taken into account as part of the cost of the property for the purposes of section sixty-two of this Act.

“53e.—(1.) Where a taxpayer is dissatisfied with any decision of the Commissioner under section fifty-three A, section fifty-three C or section fifty-three D of this Act, he may, within sixty days after

Reference  
to a Board  
of Reference.

service on him of notice of the decision, request the Commissioner, in writing, to refer the decision to a Board of Referees, and the Commissioner shall refer the decision accordingly.

“(2.) Upon every such reference, the Board of Referees shall review the decision of the Commissioner and shall give a decision in writing either varying or confirming the decision of the Commissioner.

“(3.) Every decision under this section by a Board of Referees shall be final and conclusive, and the Commissioner shall give effect to the decision.

“(4.) The provisions of Division 2 of Part V. of this Act shall not apply in respect of any matter which, under sub-section (1.) of this section, may be referred to a Board of Referees.”

5. Section seventy-two B of the Principal Act is amended—

(a) by omitting sub-section (1.) and inserting in its stead the following sub-section :—

“(1.) Where, in the year of income, the taxpayer has incurred expenditure on or in connexion with premises or a part of premises owned or used by him primarily and principally for the purpose of producing assessable income, or in carrying on a business for that purpose, being expenditure incurred—

(a) in providing means for the protection of persons or property from hostile action by the forces of any country with which His Majesty is at war ; or

(b) in demolishing or removing any such means of protection,

that expenditure shall be an allowable deduction.” ; and

(b) by omitting sub-section (4.) and inserting in its stead the following sub-section :—

“(4.) Where any expenditure has been allowed or is allowable as a deduction under this section and—

(a) the taxpayer sells, transfers or otherwise disposes of the premises or any part thereof ;

(b) the premises or any part thereof is destroyed ; or

(c) any property used for the purposes of the protection is lost, destroyed, sold, transferred or otherwise disposed of,

the consideration received or receivable in respect of the disposal, loss or destruction shall, to the extent of the expenditure so allowed or allowable as a deduction, be included in the assessable income of the year of income in which the disposal, loss or destruction occurs :

Provided that where the Commissioner is of opinion that part only, or no part, of that consideration relates to the disposal, loss or destruction of any property, benefit or advantage acquired or created by that expenditure, that part, or no part, as the case may be, of the consideration shall be included in the assessable income.”

Expenditure  
for enemy  
raids  
precautions.

6. Section one hundred and sixty of the Principal Act is amended—

Concessional  
rebates.

(a) by inserting after paragraph (ba) of sub-section (2.) the following paragraph :—

“(bb) in respect of each child who—

- (i) is a resident ;
- (ii) is not under sixteen years of age but is under eighteen years of age at the beginning of the year of income ;
- (iii) is receiving full-time education at a school (including a technical school) or a university (including a university college) ; and
- (iv) is wholly maintained by the taxpayer, an amount of Seventy-five pounds, less the value of any assistance (consisting of money, accommodation or sustenance) provided by the government of the Commonwealth or of a State, during the year of income, in connexion with the education of the child :

Provided that where a child—

- (i) attains the age of sixteen years or eighteen years during the year of income ;
- (ii) receives full-time education at a school (including a technical school) or a university (including a university college) during part only of the year of income ; or
- (iii) is wholly maintained by the taxpayer during part only of the year of income, or is partially maintained by him during the whole or part only of the year of income,

the amount for the purposes of this paragraph shall be such amount (not exceeding Seventy-five pounds, less the value of any assistance (consisting of money, accommodation or sustenance) provided by the government of the Commonwealth or of a State, during the year of income, in connexion with the education of the child) as, in the opinion of the Commissioner, is reasonable in the circumstances :

Provided further that, in determining, for the purposes of this paragraph, whether a child is wholly or partially maintained by a

taxpayer, any assistance provided, in connexion with the education of the child, by the government of the Commonwealth or of a State, or by means of a scholarship, bursary, exhibition or prize, shall not be taken into account :

Provided also that the rebate of tax allowed in respect of this paragraph shall not exceed Forty-five pounds in respect of each child ; ” ;

- (b) by omitting paragraph (d) of sub-section (2.) and inserting in its stead the following paragraph :—

“ (d) the amount of any payments (other than payments in relation to which paragraph (da) of this sub-section applies) made by the taxpayer in the year of income to any legally qualified medical practitioner, dentist, nurse or chemist, or to any public or private hospital, in respect of any illness of or operation upon, or dental services or treatment rendered to, the taxpayer or his spouse, or any of his children under the age of twenty-one years, if the spouse or child is a resident :

Provided that—

- (i) if the total sum of the payments made in respect of dental services or treatment rendered to any such person exceeds Ten pounds, the amount of the excess shall not be included for the purposes of this paragraph ; and
  - (ii) if the total sum of all the payments made in relation to any such person, after deducting therefrom the amount (if any) required to be excluded by the last preceding sub-paragraph, exceeds Fifty pounds, the amount of the excess shall not be included for the purposes of this paragraph ; ” ;
- (c) by inserting after paragraph (d) of sub-section (2.) the following paragraph :—
- “ (da) the amount of any payments made by the taxpayer during the year of income in respect of any artificial limb (or part of a limb) or artificial eye required for the personal use of the taxpayer or his spouse, or any of his children under the age of twenty-one years, if the spouse or child is a resident ; ” ; and
- (d) by inserting in sub-section (4.), after the letters and symbols “ (ba) ”, the letters and symbols “, (bb) ”.

7. Section one hundred and seventy of the Principal Act is amended by inserting in sub-section (10.), after the words "section twenty-three A," the words "sub-section (7.) of section fifty-three A, sub-section (3.) of section fifty-three B, section fifty-three C,".

Amendment  
of assessments.

8. Section two hundred and twenty-one c of the Principal Act is amended—

Deductions  
by employers  
from salaries  
and wages.

(a) by omitting from sub-section (3.) the word "Where" and inserting in its stead the words "Subject to the next succeeding sub-section, where"; and

(b) by adding at the end thereof the following sub-section :—

"(4.) Where an employee is employed under the terms of an award, order or determination of an industrial tribunal, or under an industrial agreement, and the award, order, determination, or agreement specifies the value of sustenance or quarters, or both, provided by an employer to an employee, or provides that in lieu of providing an employee with sustenance or quarters, or both, an employer shall pay a money allowance to an employee, the employee shall, for the purpose of computing the deduction under this section, be deemed to have received as salary or wages, in addition to any money actually payable to him—

(a) for each week or part thereof during which he receives sustenance from the employer ;

(b) for each week or part thereof during which he occupies quarters provided for him by the employer ; or

(c) for each week or part thereof during which he receives sustenance from the employer and occupies quarters provided for him by the employer,

an amount calculated at the value specified therefor by the award, order, determination or agreement, or at the rate of the money allowance in lieu thereof provided by the award, order, determination or agreement, as the case may be, or such other amount as, in special circumstances, the Commissioner considers reasonable."

9. After section two hundred and twenty-one KD of the Principal Act the following section is inserted :—

"221KE. Where the Commissioner is satisfied—

(a) that a group employer has failed to pay to the Commissioner the whole or any part of the amount of the deductions made by him under this Division : or

Provisions  
where  
employers  
fail to  
account for  
or deal with  
deductions.

(b) that an employer (other than a group employer) has failed to deal, in the manner provided by or under this Division, with the whole or any part of the amount of the deductions made by him under this Division,  
the Commissioner may—

- (c) apply an amount equal to the amount which the employer has failed to pay or deal with, in satisfaction of any tax payable by the employee concerned ;
- (d) issue an interim stamps receipt ; or
- (e) make a payment in respect thereof,

in the same manner as if tax stamps or a group certificate of a face value equal to that amount had been produced to and defaced by the Commissioner.”.

**Registration  
of tax agents.**

**10.** Section two hundred and fifty-one J of the Principal Act is amended by adding at the end thereof the following sub-section :—

“(12.) Where, whether before or after the commencement of this sub-section—

- (a) an application under this section has not been granted or has been withdrawn ; or
- (b) the registration of a person or a partnership as a tax agent, or as a nominee of a tax agent, has ceased,

in circumstances which, in the opinion of the Board, justify the repayment of the lodgment fee paid under sub-section (2.) or (5.) of this section, the Board shall notify the Commissioner in writing accordingly, and the Commissioner shall repay the lodgment fee.”.

**Unregistered  
tax agents  
not to  
charge fees.**

**11.** Section two hundred and fifty-one L of the Principal Act is amended—

- (a) by omitting from paragraph (a) of sub-section (2.) the word “and” ; and
- (b) by omitting paragraph (b) of that sub-section.

**Application of  
amendments.**

**12.—(1.)** Section fifty-three A (other than sub-section (7.)) and section fifty-three D of the *Income Tax Assessment Act 1936-1944* shall apply—

- (a) where the taxpayer is a company, other than a company in the capacity of a trustee—to all assessments for the financial year beginning on the first day of July, One thousand nine hundred and forty-five, and for all subsequent years ; and
- (b) in any other case—to all assessments for the financial year which commenced on the first day of July, One thousand nine hundred and forty-four, and for all subsequent years.

(2.) Sub-section (7.) of section fifty-three A, and section fifty-three C, of the *Income Tax Assessment Act 1936-1944* shall apply to all assessments for the financial year which commenced on the first day of July, One thousand nine hundred and forty-two, and for all subsequent years.

(3.) The amendments effected by section five of this Act shall apply to all assessments for the financial year which commenced on the first day of July, One thousand nine hundred and forty-four, and for all subsequent years.

(4.) The amendments effected by section six of this Act shall apply to all assessments (other than assessments made for the purposes of Division 18 of Part III. of the *Income Tax Assessment Act 1936-1944*) for the financial year which commenced on the first day of July, One thousand nine hundred and forty-four, and for all subsequent years.

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## WAR-TIME (COMPANY) TAX ASSESSMENT.

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### No. 29 of 1944.

#### An Act to amend the *War-time (Company) Tax Assessment Act 1940-1943*.

[Assented to 6th October, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *War-time (Company) Tax Assessment Act 1944*.

Short title  
and citation.

(2.) The *War-time (Company) Tax Assessment Act 1940-1943\**, as amended by this Act, may be cited as the *War-time (Company) Tax Assessment Act 1940-1944*.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Commencement.

3. Section twenty-four of the *War-time (Company) Tax Assessment Act 1940-1943* is amended—

Ascertainment  
of capital.

(a) by omitting from paragraph (iv) of sub-section (1.) the word "and"; and

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\* Act No. 90, 1940, as amended by No. 56, 1941; No. 52, 1942; and No. 21, 1943.

(b) by adding at the end of that sub-section the following word and paragraph :—

“; and

(vi) any amounts allowed as deductions, under section fifty-three A of the Income Tax Assessment Act, from the assessable income of any previous accounting period :

Provided that, where any such amount, or any portion thereof, has been repaid to the company under section fifty-three B of the Income Tax Assessment Act, the sum so repaid shall be included in the capital employed in the accounting period following the accounting period in the assessable income of which that sum is included and in the capital employed in all subsequent accounting periods.”.

Application of amendment.

4. The amendment effected by the last preceding section shall apply to all assessments for the financial year which commenced on the first day of July, One thousand nine hundred and forty-three, and all subsequent years.

## INCOME TAX.

### No. 30 of 1944.

#### An Act to impose a Tax upon Incomes.

[Assented to 6th October, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

- |                           |   |
|---------------------------|---|
| Short title.              | 1. This Act may be cited as the <i>Income Tax Act 1944</i> .  |
| Commencement.             | 2. This Act shall come into operation on the day on which it receives the Royal Assent.   |
| Incorporation.            | 3. The <i>Income Tax Assessment Act 1936-1944</i> shall be incorporated and read as one with this Act.  |
| Imposition of income tax. | 4. Income tax is imposed at the rates declared in this Act.   |
| Rates of income tax.      | 5.—(1.) The rate of income tax in respect of a taxable income derived from personal exertion shall be as set out in the First Schedule to this Act.                               |
|                           | (2.) The rate of income tax in respect of a taxable income derived from property shall be as set out in the Second Schedule to this Act.  |
|                           | (3.) The rates of income tax in respect of a taxable income derived partly from personal exertion and partly from property shall be as set out in the Third Schedule to this Act. |

(4.) The rate or rates of income tax in respect of a taxable income to which Division 16 of Part III. of the *Income Tax Assessment Act* 1936-1944 applies shall be as set out in the Fourth Schedule to this Act.

(5.) The rate or rates of income tax in respect of a taxable income in any case where sub-section (1.) of section eighty-six of the *Income Tax Assessment Act* 1936-1944 applies shall be as set out in the Fifth Schedule to this Act.

(6.) The rate or rates of income tax payable by a trustee shall be as set out in the Sixth Schedule to this Act.

(7.) Subject to the last preceding sub-section, the rates of income tax payable by a company shall be as set out in the Seventh Schedule to this Act.

(8.) Where, apart from this sub-section, the amount of income tax payable under sub-section (1.), (2.), (3.), (4.), (5.) or (6.) of this section in respect of a taxable income of less than One hundred and thirteen pounds would, after deducting all rebates to which a taxpayer is entitled in his assessment, be greater than fifty per centum of the amount by which the taxable income exceeds One hundred and four pounds, the income tax payable in respect of that taxable income shall be fifty per centum of the amount by which the taxable income exceeds One hundred and four pounds.

(9.) Where, apart from this sub-section, the amount of income tax which a person would be liable to pay under sub-section (1.), (2.), (3.), (4.), (5.), (6.) or (8.) of this section, after deducting all rebates to which he is entitled in his assessment, is less than Ten shillings, the income tax payable by that person shall be Ten shillings.

(10.) Where, apart from this sub-section, the income tax which a person would be liable to pay under this section before deducting any rebate to which he is entitled in his assessment, leaves an amount of pence remaining when expressed in pounds and shillings—

- (a) if the remaining pence do not exceed six—the income tax payable by that person shall be the amount so expressed in pounds and shillings ; or
- (b) if the remaining pence exceed six—the income tax payable by that person shall be the amount so expressed in pounds and shillings plus One shilling.

6. In addition to any income tax payable under the preceding provisions of this Act, there shall be payable upon the taxable income in excess of Five thousand pounds derived by a company a super-tax at the rate of Twelve pence for every pound of that excess :

Super-tax on certain companies.

Provided that this section shall not apply—

- (a) to the assessment of a company as a trustee ;
- (b) to the income of a company to which section fourteen of the *War-time (Company) Tax Assessment Act* 1940-1944 provides that that Act shall not apply ; or

- (c) to the mutual income, as defined in sub-section (1A.) of section one hundred and sixty c of the *Income Tax Assessment Act* 1936-1944, of a life assurance company.

Levy of  
income tax.

7.—(1.) The tax imposed by the preceding provisions of this Act shall be levied and paid for the financial year which commenced on the first day of July, One thousand nine hundred and forty-four, upon the taxable income derived during the year of income as defined by section six of the *Income Tax Assessment Act* 1936-1944.

(2.) Until the commencement of the Act for the levying and payment of income tax for the financial year beginning on the first day of July, One thousand nine hundred and forty-five, the preceding provisions of this Act shall also apply for all financial years subsequent to that which commenced on the first day of July, One thousand nine hundred and forty-four.

Income tax of  
persons other  
than companies  
on income for  
year ended on  
30th June,  
1944

8.—(1.) In addition to the income tax payable under the preceding provisions of this Act, income tax, at the rates declared in the First Schedule to the Sixth Schedule (inclusive) to this Act, is imposed, and shall be levied and paid, for the financial year which commenced on the first day of July, One thousand nine hundred and forty-four, upon the taxable income derived by any person, other than a company (except a company in the capacity of a trustee), during the year of income as defined by section one hundred and sixty AF of the *Income Tax Assessment Act* 1936-1944.

(2.) The provisions of sub-sections (8.) and (10.) of section five of this Act shall apply in relation to income tax under this section in the same manner as they apply in relation to income tax under that section.

(3.) Where, apart from this sub-section, the amount of income tax which a person would be liable to pay under this section, after deducting all rebates (other than the rebate under Division 18 of Part III. of the *Income Tax Assessment Act* 1936-1944) to which he is entitled in his assessment, is less than Ten shillings, the income tax payable by that person shall be Ten shillings.

Provisional tax.

9. Provisional tax is imposed, and shall be payable in accordance with the provisions of the *Income Tax Assessment Act* 1936-1944, in respect of the income of the financial year ending on the thirtieth day of June, One thousand nine hundred and forty-five, or the accounting period (if any) adopted under that Act in lieu of that financial year.

## THE SCHEDULES.

### FIRST SCHEDULE.

s. 5 (1.).

#### RATE OF TAX IN RESPECT OF TAXABLE INCOME DERIVED FROM PERSONAL EXERTION.

If the taxable income does not exceed £300, the rate of tax for every pound of taxable income up to and including £100 shall be 6 pence, and the rate of tax for every pound of taxable income in excess of £100 shall be 30 165 pence increasing uniformly by .165 of one penny for every pound by which the taxable income exceeds £101.

If the taxable income exceeds £300 but does not exceed £1,000 the rate of tax for every pound of taxable income up to and including £300 shall be 44 pence and the rate of tax for every pound of taxable income in excess of £300 shall be 96.01 pence increasing uniformly by .01 of one penny for every pound by which the taxable income exceeds £301.

If the taxable income exceeds £1,000 but does not exceed £2,000 the rate of tax for every pound of taxable income up to and including £1,000 shall be 85.3 pence and the rate of tax for every pound of taxable income in excess of £1,000 shall be 110.033 pence increasing uniformly by .033 of one penny for every pound by which the taxable income exceeds £1,001.

If the taxable income exceeds £2,000 but does not exceed £3,000 the rate of tax for every pound of taxable income up to and including £2,000 shall be 114.15 pence and the rate of tax for every pound of taxable income in excess of £2,000 shall be 176.015 pence increasing uniformly by .015 of one penny for every pound by which the taxable income exceeds £2,001.

If the taxable income exceeds £3,000 but does not exceed £5,000 the rate of tax for every pound of taxable income up to and including £3,000 shall be 139.76 pence and the rate of tax for every pound of taxable income in excess of £3,000 shall be 206.004 pence increasing uniformly by .004 of one penny for every pound by which the taxable income exceeds £3,001.

If the taxable income exceeds £5,000 the rate of tax for every pound of taxable income up to and including £5,000 shall be 169.46 pence and the rate of tax for every pound of taxable income in excess of £5,000 shall be 222 pence.

## SECOND SCHEDULE.

s. 5 (2.).

### RATE OF TAX IN RESPECT OF TAXABLE INCOME DERIVED FROM PROPERTY.

If the taxable income does not exceed £200 the rate of tax for every pound of taxable income up to and including £100 shall be 6 pence and the rate of tax for every pound of taxable income in excess of £100 shall be 30.165 pence increasing uniformly by 165 of one penny for every pound by which the taxable income exceeds £101.

If the taxable income exceeds £200 but does not exceed £300 the rate of tax for every pound of taxable income up to and including £200 shall be 26.25 pence and the rate of tax for every pound of taxable income in excess of £200 shall be 75.74 pence increasing uniformly by .24 of one penny for every pound by which the taxable income exceeds £201.

If the taxable income exceeds £300 but does not exceed £1,000 the rate of tax for every pound of taxable income up to and including £300 shall be 50.6 pence and the rate of tax for every pound of taxable income in excess of £300 shall be 123.51 pence increasing uniformly by .01 of one penny for every pound by which the taxable income exceeds £301.

If the taxable income exceeds £1,000 but does not exceed £2,000 the rate of tax for every pound of taxable income up to and including £1,000 shall be 106.55 pence and the rate of tax for every pound of taxable income in excess of £1,000 shall be 137.534 pence increasing uniformly by .034 of one penny for every pound by which the taxable income exceeds £1,001.

If the taxable income exceeds £2,000 but does not exceed £5,000 the rate of tax for every pound of taxable income up to and including £2,000 shall be 139.025 pence and the rate of tax for every pound of taxable income in excess of £2,000 shall be 205.50275 pence increasing uniformly by .00275 of one penny for every pound by which the taxable income exceeds £2,001.

If the taxable income exceeds £5,000 the rate of tax for every pound of taxable income up to and including £5,000 shall be 183.86 pence and the rate of tax for every pound of taxable income in excess of £5,000 shall be 222 pence.

## THIRD SCHEDULE.

s. 5 (3.).

### RATES OF TAX IN RESPECT OF TAXABLE INCOME DERIVED PARTLY FROM PERSONAL EXERTION AND PARTLY FROM PROPERTY.

(a) For every pound of taxable income derived from personal exertion, the rate of tax shall be ascertained by dividing the total amount of the tax that would be payable under the First Schedule if the total taxable income of the taxpayer were derived exclusively from personal exertion, by the amount of the total taxable income.

(b) For every pound of taxable income derived from property, the rate of tax shall be ascertained by dividing the total amount of the tax that would be payable under the Second Schedule if the total taxable income of the taxpayer were derived exclusively from property, by the amount of the total taxable income.

## FOURTH SCHEDULE.

s. 5 (4.)

## RATES OF TAX BY REFERENCE TO AN AVERAGE INCOME.

(a) For every pound of taxable income derived from personal exertion by a taxpayer to whose income Division 16 of Part III of the *Income Tax Assessment Act 1936-1944* applies, the rate of tax shall be ascertained by dividing the tax that would be payable under the First Schedule upon a taxable income from personal exertion equal to his average income, by that average income.

(b) For every pound of taxable income derived by him from property the rate of tax shall be ascertained by dividing the tax that would be payable under the Second Schedule upon a taxable income from property equal to his average income, by that average income.

## FIFTH SCHEDULE.

s. 5 (5.).

## RATE OF TAX BY REFERENCE TO A NOTIONAL INCOME.

(a) For every pound of the actual taxable income from personal exertion of a taxpayer deriving a notional income, as specified by sub-section (1.) of section eighty-six of the *Income Tax Assessment Act 1936-1944*, the rate of tax shall be the amount obtained by dividing the tax that would be payable under the First Schedule upon a taxable income from personal exertion equal to his notional income, by that notional income.

(b) For every pound of the actual taxable income from property of a taxpayer deriving a notional income, as specified by sub-section (1.) of section eighty-six of the *Income Tax Assessment Act 1936-1944*, the rate of tax shall be the amount obtained by dividing the tax that would be payable under the Second Schedule upon a taxable income from property equal to his notional income, by that notional income.

## SIXTH SCHEDULE.

s. 5 (6.).

## RATES OF TAX PAYABLE BY A TRUSTEE.

For every pound of the taxable income in respect of which a trustee is liable, pursuant to either section ninety-eight or section ninety-nine of the *Income Tax Assessment Act 1936-1944*, to be assessed and to pay tax, the rate of tax shall be the rate which would be payable under the First, Second, Third, Fourth or Fifth Schedule, as the case requires, if one individual were liable to be assessed and to pay tax on that taxable income.

## SEVENTH SCHEDULE.

s. 5 (7.).

## RATES OF TAX PAYABLE BY A COMPANY.

(a) Subject to the last preceding Schedule, for every pound of the taxable income of a company the rate of tax shall be—

(i) in the case of a company which is not a life assurance company—Seventy-two pence;

(ii) in the case of a company which is a mutual life assurance company—Sixty pence; or

(iii) in the case of a life assurance company, other than a mutual life assurance company—

(1) in respect of the mutual income of the company as defined in sub-section (1A.) of section one hundred and sixty of the *Income Tax Assessment Act 1936-1944*—Sixty pence; and

(2) in respect of the remainder of the taxable income of the company—Seventy-two pence.

(b) Subject to the last preceding Schedule, for every pound of that portion of the taxable income of a company which has not been distributed as dividends on which the company is liable, pursuant to Part IIIA. of the *Income Tax Assessment Act 1936-1944*, to pay further tax, the rate of tax shall be Twenty-four pence.

(c) For every pound of interest in respect of which a company is liable, pursuant to sub-section (1.) of section one hundred and twenty-five of the *Income Tax Assessment Act 1936-1944*, to pay income tax, the rate of tax shall be Seventy-two pence.

# SALES TAX (EXEMPTIONS AND CLASSIFICATIONS).

## No. 31 of 1944.

### An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1943*.

[Assented to 6th October, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1.) This Act may be cited as the *Sales Tax (Exemptions and Classifications) Act 1944*. Short title and citation.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935-1943\**, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act 1935-1944*.

2. This Act shall be deemed to have come into operation on the eighth day of September, One thousand nine hundred and forty-four. Commencement.

3. The First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935-1943* is amended— Amendments of First Schedule.

(a) by inserting after item 13 the following heading and item:—

“DIVISION II.—IRRIGATION, WATER SUPPLY, DRAINAGE AND SEWERAGE EQUIPMENT.

18.—(1) Piping or tubing made principally of metal, wood, stoneware, earthenware, concrete, reinforced concrete, reinforced cement, fibro-cement, asbestos-cement, blue metal or other stone, bitumen, pitch, tar or of combinations of any two or more of those materials; channelling and guttering } Nos. 1 to 9

(2) Fittings (and parts therefor) for goods covered by sub-item (1) of this item, including taps, cocks, valves, faucets, inspection boxes and doors, clear outs, floor wastes, grates, gullies, traps, syphonic connexions, pipe heads, shoes, stop blocks, meters and meter covers, hydrants and hydrant covers, hydrant pit frames and covers, valve covers, valve pit frames and covers, and air valve frames and covers, but not including baths, indoor basins and sinks, troughs, cisterns, pans, or other similar fittings for installation in, or in connexion with, houses or other buildings } Nos. 1 to 9”;

(3) Materials for use as integral parts in the construction or repair *in situ* of—

(a) piping or tubing of the kinds described in sub-item (1) of this item; or

(b) channelling or guttering, including manholes and inspection shafts used in connexion therewith

\* Act No. 60, 1935, as amended by No. 41, 1936; No. 73, 1938; No. 82, 1939; Nos 29 and 76, 1940; No. 32, 1941; No. 6, 1942; and Nos. 35 and 44, 1943

(b) by omitting item 19A ;

(c) by re-numbering Division II. as Division III. ;

(d) by adding at the end of item 75 the following sub-item :—

“ (2) Tools, implements, apparatus and parts therefor and materials for use exclusively for the purposes of technical instruction in woodwork, metal work or any other manual trade course by a school not carried on for the profit of an individual ” Nos. 1 to 9 ;

and

(e) by inserting after Division XI. the following Division :—

“ DIVISION XII.—BUILDING MATERIALS.

82.—(1) Bricks, blocks, shapes, tiles, sections, slabs, and other structural or architectural building units, whether made of burnt clay, marble, granite, stone, cement, concrete, magnesite, cinder-cement, asbestos-cement, fibro-cement, coke-breeze, terra cotta, gypsum, terrazzo, or of any other materials or mixtures of materials

(2) Stone, including synthetic stone, crushed metals, crushed bricks, furnace slag (crushed or uncrushed), screenings, toppings and dust

(3) Fireclay, refractory cement, plastic refractory cement, mortar, and other agents for bonding or setting any of the goods specified in sub-item (1) of this item

Nos. 1 to 9

83.—(1) Plaster

(2) Goods being—

(a) plaster products ;

(b) goods having structural uses similar to those of plaster and plaster products ; or

(c) boards, sheets and linings made of metal, wood pulp, asbestos or fibro-cement, or of bituminous or other compositions,

which are of a kind used exclusively or principally in the construction and repair of, and wrought into or attached to so as to form part of, buildings or other fixtures, but not including linoleum, rubber, cork or other similar floor coverings

(3) Boards, sheets and linings, n.e.i., to be used in the construction or repair of, and wrought into or attached to, so as to form part of, buildings or other fixtures, but not including linoleum, rubber, cork or other similar floor coverings

Nos. 1 to 9

84. Metal rods, bars, wire, sheets, mesh and lathing, and fabricated units composed of any such articles (and attachments therefor), for use in reinforcing or keying concrete, brickwork, plaster, stucco or other similar work in buildings or other fixtures, but not including girders or fabricated metal units for constructional work of the kind for which girders are ordinarily used

Nos. 1 to 9

85. Roofing materials, viz. :—

(1) Tiles, slates and shingles

(2) Fibro-cement, asbestos-cement, metal and other sheets for roofings

(3) Asphalt mineral or bituminous roll roofings and asbestos roofing felt

(4) Mastic asphalt and other asphalt mineral or bituminous mixtures or compositions of a kind used for roofings

(5) Materials for use as integral parts of roofings made or mixed *in situ* (but not including nails, screws, washers, bolts, nuts, clips or other similar materials, or paints or similar waterproofing materials or caulking compounds)

(6) Ridging, flashing, finials, vanes, gable rolls, barge boards and similar roofing accessories

(7) Skylights, glazed or unglazed

Nos. 1 to 9

Nos. 1 to 9

86.—(1) Sheet iron and sheet steel, flat or corrugated, galvanized or black, of gauge 10 or lighter (Birmingham gauge)	} Nos. 1 to 9
(2) Sheets, strip and circles, of copper or muntz metal, gauge 10 or lighter (Birmingham gauge)	
(3) Lead sheets .. .. .	
87.—(1) Compositions for application in a plastic condition so as to form the flooring of buildings, and materials for use in the construction <i>in situ</i> of flooring so formed and wrought into, so as to form part of, that flooring	} Nos. 1 to 9
(2) Dampcourse, and materials for use as, or in the construction of, dampcourse in buildings	
88.—(1) Wall, roof or ceiling ventilators, but not including forced draught ventilating or air-conditioning systems	} Nos. 1 to 9
(2) Wall ties .. .. .	
89.—(1) Concrete .. .. .	} Nos. 1 to 9
(2) Cement .. .. .	
(3) Lime .. .. .	
89A. Bitumen, bituminous emulsions and tar .. .. .	Nos. 1 to 9
89B.—(1) Glass, being sheet glass (plain or corrugated), plate glass, figured rolled glass, cast glass, bent glass, structural glass, anti-actinic glass, vita glass, safety glass, fire-resisting glass, and other similar glass	} Nos. 1 to 9
(2) Leadlights, brasslights, copperlights and zinclights, and other lights panels or squares having similar uses and made principally of glass and metal; wired glass	
(3) Pavement lights and stallboard lights including frames and glass lenses or prisms for the construction <i>in situ</i> of pavement lights or stallboard lights	
90. Timber, including—	} Nos. 1 to 9 "
(a) timber (not being joinery or turnery) which has been mortised, tenoned, bevelled, chamfered, checked, bored, trimmed or shaped at an end or ends, or cut into lengths;	
(b) floorings, linings, mouldings, weatherboards, parquet blocks, plywood, veneers and sawdust; and	
(c) joinery and turnery of a kind used in the construction or repair of, and wrought into or attached to, so as to form part of, buildings or other fixtures	

## INCOME TAX (WAR-TIME ARRANGEMENTS).

### No. 32 of 1944.

## An Act to amend the *Income Tax (War-time Arrangements) Act 1942-1943*.

[Assented to 6th October, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1.) This Act may be cited as the *Income Tax (War-time Arrangements) Act 1944*.

Short title  
and citation.

(2.) The *Income Tax (War-time Arrangements) Act 1942-1943\** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Income Tax (War-time Arrangements) Act 1942-1944*.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

3. After section seven of the Principal Act the following section is inserted :—

Additional  
payments in  
certain cases

“7A.—(1.) Where the amount paid (whether before or after the commencement of this section) in respect of the long service leave or furlough of any officer in relation to whom the last preceding section applies is less than the amount which would have been so paid if it were calculated upon the salary of the officer immediately prior to his re-transfer, death or resignation, the State shall pay the amount of the difference to the officer or other person to whom the first mentioned amount was or is paid, and the Commonwealth shall pay to the State an amount equal to the amount of the difference so paid, in addition to any payment under section nine of this Act.

“(2.) In this section, ‘salary’ has the same meaning as in sections seventy-three and seventy-four of the *Commonwealth Public Service Act 1922-1943*.”.

Payments to  
State by  
Commonwealth.

4. Section nine of the Principal Act is amended—

- (a) by inserting after the figure and symbols “(2.)” the word, figure and symbols “or (4.)”; and
- (b) by inserting after the word “State” (fifth occurring), the words “(but not including any payment made by the State under section seven A of this Act)”.

Officers’  
rights in State  
during period  
of transfer.

5. Section ten of the Principal Act is amended by omitting paragraph (b) of sub-section (1.) and inserting in its stead the following paragraph :—

“(b) in the case of a transferred officer who was a temporary officer of the State service—

- (i) of being appointed a permanent officer of the State service; or
- (ii) of the taking of any action affecting his eligibility to contribute to any State Fund established for the purpose of providing superannuation or other benefits.”.

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\* Act No. 21, 1942, as amended by No. 34, 1943.

# COMMONWEALTH EMPLOYEES' FURLOUGH.

No. 33 of 1944.

## An Act to amend the *Commonwealth Employees' Furlough Act 1943*.

[Assented to 6th October, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Commonwealth Employees' Furlough Act 1944*.

Short title  
and citation.

(2.) The *Commonwealth Employees' Furlough Act 1943*\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Commonwealth Employees' Furlough Act 1943-1944*.

2. This Act, except sections four and seven, shall be deemed to have come into operation on the twenty-ninth day of March, One thousand nine hundred and forty-three, and sections four and seven shall come into operation on the day on which this Act receives the Royal Assent.

Commencement.

3. Section three of the Principal Act is amended by inserting, after the definition of "approving authority", the following definition :—

Definitions.

" 'authority of a State' means a public authority constituted under the law of a State for the purpose of discharging, subject to the direction or control of a Minister of State for the State, functions which are within the province of the State Government, and does not include any local governing body ; ".

4. Section five of the Principal Act is amended by omitting paragraph (e) and inserting in its stead the following paragraph :—

Application  
of Act.

" (e) any person, employed by the Commonwealth or by an authority of the Commonwealth at the date of the commencement of this paragraph, to whom or in relation to whom the provisions of any Act, or any rules, regulations or by-laws under any Act, in force at that date, providing for the granting of long-service leave, are applicable ; ".

Period of  
service.

5. Section six of the Principal Act is amended—

- (a) by omitting sub-section (2.) and inserting in its stead the following sub-section :—

“(2.) Where a Commonwealth employee has been employed continuously—

(a) in two or more of the services specified in paragraphs (a), (b) and (c) of the last preceding sub-section ; or

(b) in one or more of those services and, prior to his current period of employment, by the Commonwealth (including an authority of the Commonwealth),

and the periods for which he was so employed are continuous with one another and with his current period of employment, the sum of those periods of employment shall, subject to this section, be included in his period of service for the purposes of this Act.” ;

- (b) by omitting from paragraph (c) of sub-section (3.) the word “or” (last occurring) ;

- (c) by omitting from paragraph (d) of that sub-section the word “service” and inserting in its stead the words “employment terminated by retirement, after attaining the age prescribed by any law specified in this paragraph after which an employee may retire or be retired,” ;

- (d) by adding at the end of that sub-section the following word and paragraph :—  
“ ; or

(e) in the case of an employee who is not entitled to continue in office until he reaches a specified age, any period by which, at the date on which leave of absence is granted, or payment of a sum equivalent to salary is authorized, under section seven or section eight of this Act, the total period of his employment in one or both of the services specified in paragraphs (a) and (b) of sub-section (1.) of this section, which may be included in his period of service under that sub-section or sub-section (2.) of this section, exceeds the total period of his employment by the Commonwealth (including an authority of the Commonwealth), and of his employment (if any) in the Public Service of a Territory of the Commonwealth, which may be so included.” ;

- (e) by omitting sub-section (4.) and inserting in its stead the following sub-section :—

“ (4.) Except in the event of his discharge on account of unsatisfactory service, the continuity of the service of a Commonwealth employee shall not be deemed to be, or to have been, broken by any periods of absence, if—

(a) any period of absence does not exceed, or has not exceeded, twelve months in a continuous period ; and

(b) the periods of absence do not exceed in the aggregate one-seventh of the total number of working days and holidays occurring after the commencement of the first period of his employment which may be included in the period of his service under sub-section (1.) or sub-section (2.) of this section,

but the period of any absences shall, for the purposes of this Act, be deducted from the employee's period of service.” ; and

- (f) by omitting from sub-section (5.) the words “ to have broken the continuity of his service or to be ” and inserting in their stead the words “ to break, or to have broken, the continuity of his service or to be, or to have been,”.

6. Section nine of the Principal Act is amended by inserting in paragraph (a) of sub-section (1.), after the word “ Commonwealth ” (third occurring), the words “ or of a State or Territory of the Commonwealth ”.

Limit of  
furlough or  
payment in  
lieu thereof.

7.—(1.) Notwithstanding anything contained in section seven or section eight of the Act, if the provisions of any Act, rules, regulations or by-laws referred to in paragraph (e) of section five of the Act are repealed and the period of long service leave or the amount of the payment which could, under those provisions, have been granted or made to or in relation to any person who was, prior to that repeal, a person of the class referred to in that paragraph, is greater than the period of leave of absence or the amount of the sum equivalent to salary which may be granted or paid to or in relation to that person under section seven or section eight, as the case may be, of the Act, the approving authority may, in lieu of any leave of absence or payment which may be granted or authorized under either of those sections, grant to that person leave of absence for a period not exceeding that greater period, or authorize payment to him or his dependants of a sum not exceeding that greater amount.

Persons to  
whom the  
Act becomes  
applicable.

(2.) In this section “ the Act ” means the *Commonwealth Employees' Furlough Act 1943-1944*, and expressions used in this section have the same meaning as in that Act.

# STATES GRANTS.

## No. 34 of 1944.

An Act to grant and apply out of the Consolidated Revenue Fund sums for the purposes of Financial Assistance to the States of South Australia, Western Australia and Tasmania.

[Assented to 6th October, 1944.]

Preamble

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows:—

Short title.

1. This Act may be cited as the *States Grants Act* 1944.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Payment for financial assistance to States.

3. There shall be payable to the States of South Australia, Western Australia and Tasmania, during the year which commenced on the first day of July, One thousand nine hundred and forty-four, for the purposes of financial assistance, the sum of Two million eight hundred and forty-six thousand pounds.

Allocation of grant.

4. The amount payable to each State under this Act shall be the amount shown in the following table opposite the name of that State:—

			£
South Australia	..	..	1,200,000
Western Australia	..	..	904,000
Tasmania	..	..	742,000
			<hr/>
			2,846,000
			<hr/>

Method of payment.

5. The amount payable to any State under this Act shall be paid to that State in equal monthly instalments.

Appropriation.

6. Payments in accordance with this Act shall be made out of the Consolidated Revenue Fund, which is hereby appropriated accordingly.

## WAR PENSIONS APPROPRIATION.

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### No. 35 of 1944.

An Act to grant and apply out of the Consolidated Revenue Fund a sum for War Pensions.

[Assented to 6th October, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, Preamble  
and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

1. This Act may be cited as the *War Pensions Appropriation Act 1944*. Short title.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement

3. There shall be payable out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, for the purposes of the Trust Account established under the *Audit Act 1901-1934* and known as the War Pensions Fund, the sum of Twelve million pounds for war pensions. Appropriation of £12,000,000 for war pensions.

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## LOAN (No. 2).

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### No. 36 of 1944.

An Act to authorize the Raising and Expending of a certain Sum of Money.

[Assented to 6th October, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1. This Act may be cited as the *Loan Act (No. 2) 1944*. Short title.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

Authority to  
borrow  
£150,000,000.

3. The Treasurer may, from time to time, borrow, under the provisions of the *Commonwealth Inscribed Stock Act* 1911–1943, or under the provisions of any Act authorizing the issue of Treasury Bills, moneys not exceeding in the whole the amount of One hundred and fifty million pounds.

Purposes for  
which money  
may be  
expended.

4. The amount borrowed may be issued and applied only for the expenses of borrowing and for the purposes of appropriations made, or to be made, by law.

Issue and  
application of  
£150,000,000.

5. There may be issued and applied out of the proceeds of any loan raised under the authority of this Act, or of any other Act, the sum of One hundred and fifty million pounds for war purposes.

## TRACTOR BOUNTY.

### No. 37 of 1944.

## An Act to amend the *Tractor Bounty Acts* 1939.

[Assented to 6th (October, 1944.)]

Preamble.

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

Short title  
and citation.

1.—(1.) This Act may be cited as the *Tractor Bounty Act* 1944.

(2.) The *Tractor Bounty Acts* 1939\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Tractor Bounty Act* 1939–1944.

Commencement.

2. This Act shall come into operation on the twenty-fourth day of October, One thousand nine hundred and forty-four.

Limit of annual  
bounty.

3. Section four of the Principal Act is amended by omitting sub-section (1.) and inserting in its stead the following sub-section :—

“(1.) The total amount of bounty paid under this Act in respect of tractors produced during any one financial year, commencing with the financial year which commenced on the first day of July, One thousand nine hundred and forty-four, shall not exceed One hundred thousand pounds, and the total amount of bounty so paid in respect of tractors produced during that part of the financial year succeeding the last complete financial year of the period during which this Act is in operation shall not exceed a sum which bears the same proportion to One hundred thousand pounds as that part bears to a complete financial year.”.

\* Act No. 35, 1939, as amended by No. 80, 1939.

4. Section six of the Principal Act is amended by omitting the word " five " and inserting in its stead the word " eight ".

Specification  
of bounty.

5. Section seven of the Principal Act is amended by omitting sub-sections (2.), (3.), (4.), (5.) and (6.) and inserting in their stead the following sub-sections :—

Rates of  
bounty.

"(2.) If the rate of duty of Customs applicable to complete tractors is increased above the rate so applicable on the twenty-fourth day of October, One thousand nine hundred and forty-four, the Minister shall forthwith cause to be made such reduction in the rate of bounty payable in respect of tractors produced in a factory on or after the date of that increase as is equivalent to that increase.

"(3.) If the rate of duty of Customs applicable to any part of a tractor, other than pneumatic tyres and tubes, is increased above the rate so applicable on the twenty-fourth day of October, One thousand nine hundred and forty-four, the Minister shall forthwith cause to be made such reduction in the rate of bounty payable, under the preceding provisions of this section, in respect of tractors produced in a factory on or after the date of the increase as bears the same proportion to the bounty which would have been payable, if there had been no such increase, as the cost of that part delivered to the factory, or the factory cost of that part, as the case may be, bears to the factory cost of the tractor exclusive of the cost of pneumatic tyres and tubes

"(4.) Where, after the rate of bounty has been reduced in pursuance of sub-section (2.) or (3.) of this section, any reduction or increase occurs in the rate of duty of Customs in respect of those tractors or parts, the Minister shall forthwith cause to be made in respect of tractors produced in a factory thereafter such increase or reduction, as the case may be, in the rate of bounty theretofore payable as is equivalent to that reduction or increase in the rate of duty, but nothing in this sub-section shall authorize any increase in the rates of bounty so as to exceed the rates specified in sub-section (1.) of this section.

"(5.) Where the factory cost of materials and parts wholly manufactured in Australia is less than ninety per centum of the factory cost of the tractor, the rates of bounty payable, under the preceding provisions of this section, shall be reduced to amounts which bear the same proportion to those rates as the factory cost of those materials and parts bears to the factory cost of the tractor.

"(6.) Where the factory cost of materials and parts wholly manufactured in Australia is less than sixty per centum of the factory cost of the tractor, no bounty shall be payable."

6. Section twelve of the Principal Act is amended by omitting from sub-section (2.) the words " half year ending on the thirty-first day of December and each financial year ending on the thirtieth day of June respectively " and inserting in their stead " financial year ".

Separate  
accounts.

# SULPHUR BOUNTY.

## No. 38 of 1944.

### An Act to amend the *Sulphur Bounty Acts* 1939.

[Assented to 6th October, 1944.]

#### Preamble

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

#### Short title and citation

1.—(1.) This Act may be cited as the *Sulphur Bounty Act* 1944.

(2.) The *Sulphur Bounty Acts* 1939\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Sulphur Bounty Act* 1939–1944.

#### Commencement

2. This Act shall come into operation on the twenty-fourth day of October, One thousand nine hundred and forty-four.

#### Definitions

3. Section three of the Principal Act is amended by omitting from the definition of “imported cost” in sub-section (1.) the word “sulphur” (last occurring) and inserting in its stead the words “crude brimstone”.

#### Limit of annual bounty.

4. Section five of the Principal Act is amended by omitting sub-section (1.) and inserting in its stead the following sub-section :—

“(1.) The total amount of bounty paid under this Act in respect of sulphur or sulphuric acid produced during any one financial year, commencing with the financial year which commenced on the first day of July, One thousand nine hundred and forty-four, shall not exceed One hundred and eighty thousand pounds, and the total amount of bounty so paid in respect of sulphur or sulphuric acid produced during that part of the financial year succeeding the last complete financial year of the period during which this Act is in operation shall not exceed a sum which bears the same proportion to One hundred and eighty thousand pounds as that part bears to a complete financial year.”

#### Specification of bounty.

5. Section seven of the Principal Act is amended—

(a) by omitting from paragraph (b) the words “zinc concentrates, iron pyrites and spent oxide” and inserting in their stead the words “any material”; and

(b) by omitting the words “, during a period of five years, commencing on the date of the commencement of this Act,”.

\* Act No. 86, 1939, as amended by No. 79, 1939.

6. Section twelve of the Principal Act is amended by omitting from sub-section (2.) the words "half-year ending on the thirty-first day of December and each financial year ending on the thirtieth day of June respectively" and inserting in their stead the words "financial year".

Separate  
accounts.

## WIRE NETTING BOUNTY.

No. 39 of 1944.

### An Act to amend the *Wire Netting Bounty Act 1939-1940*.

[Assented to 6th October, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows:—

Preamble.

1.—(1.) This Act may be cited as the *Wire Netting Bounty Act 1944*.

Short title  
and citation.

(2.) The *Wire Netting Bounty Act 1939-1940*\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Wire Netting Bounty Act 1939-1944*.

2. This Act shall come into operation on the twenty-fourth day of October, One thousand nine hundred and forty-four.

Commencement.

3. Section five of the Principal Act is amended by omitting sub-section (1.) and inserting in its stead the following sub-section:—

Limit of annual  
bounty.

"(1.) The total amount of bounty paid under this Act in respect of wire netting produced during any one financial year, commencing with the financial year which commenced on the first day of July, One thousand nine hundred and forty-four, shall not exceed Five thousand pounds, and the total amount of bounty so paid in respect of wire netting produced during that part of the financial year succeeding the last complete financial year of the period during which this Act is in operation shall not exceed a sum which bears the same proportion to Five thousand pounds as that part bears to a complete financial year."

\* Act No. 37, 1939, as amended by Nos. 81, 1939, and 74, 1940.

Specification  
of bounty.

4. Section seven of the Principal Act is amended by omitting the word " five " and inserting the word " eight ".

Separate  
accounts.

5. Section twelve of the Principal Act is amended by omitting from sub-section (2.) the words " half-year ending on the thirty-first day of December and each financial year ending on the thirtieth day of June respectively " and inserting in their stead the words " financial year ".

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## UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION.

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### No. 40 of 1944.

An Act to approve the Agreement for  
United Nations Relief and Rehabilitation  
Administration between the Commonwealth  
of Australia and certain other Nations and  
Authorities, and for other purposes.

[Assented to 27th November, 1944.]

Preamble.

**W**HEREAS, at Washington in the United States of America, on the ninth day of November, One thousand nine hundred and forty-three, an agreement for the establishment of a United Nations Relief and Rehabilitation Administration among the Governments or Authorities of the United Nations and Nations associated with the United Nations in the war against Germany, Japan and their associates, was signed on behalf of the Commonwealth by the representative therein named :

AND WHEREAS it is desirable to approve the Agreement and make appropriate financial provision :

BE it therefore enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

Short title.

1. This Act may be cited as the *United Nations Relief and Rehabilitation Administration Act 1944*.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

3. In this Act, "the Agreement" means the agreement signed at Washington, in the United States of America, on the ninth day of November, One thousand nine hundred and forty-three, for the establishment of a United Nations Relief and Rehabilitation Administration among the Governments or Authorities of the United Nations and Nations associated with the United Nations in the war against Germany, Japan and their associates, a copy of which agreement is set out in the Schedule to this Act.

Definition.

4. The Agreement is approved.

Approval of agreement.

5. There shall be payable out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, such amounts (not exceeding in the aggregate Twelve million pounds) as are necessary for the contributions, by the Commonwealth, referred to in paragraph one of Article V. and in Article VI. of the Agreement.

Appropriation.

## THE SCHEDULE.

Section 2.

### AGREEMENT FOR UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

The Governments or Authorities whose duly authorized representatives have subscribed hereto,

Being United Nations or being associated with the United Nations in this war,

Being determined that immediately upon the liberation of any area by the armed forces of the United Nations or as a consequence of retreat of the enemy the population thereof shall receive aid and relief from their sufferings, food, clothing and shelter, and in the prevention of pestilence and in the recovery of the health of the people, and that preparation and arrangements shall be made for the return of prisoners and exiles to their homes and for assistance in the resumption of urgently needed agricultural and industrial production and the restoration of essential services,

Have agreed as follows :

#### Article I

There is hereby established the United Nations Relief and Rehabilitation Administration.

1. The Administration shall have power to acquire, hold and convey property, to enter into contracts and undertake obligations, to designate or create agencies and to review the activities of agencies so created, to manage undertakings and in general to perform any legal act appropriate to its objects and purposes.

2. Subject to the provisions of Article VII, the purposes and functions of the Administration shall be as follows :

- (a) To plan, coordinate, administer or arrange for the administration of measures for the relief of victims of war in any area under the control of any of the United Nations through the provision of food, fuel, clothing, shelter and other basic necessities, medical and other essential services ; and to facilitate in such areas, so far as necessary to the adequate provision of relief, the production and transportation of these articles and the furnishing of these services. The form of activities of the Administration within the territory of a member government wherein that government exercises administrative authority and the responsibility to be assumed by the member government for carrying out measures planned by the Administration therein shall be determined after consultation with and with the consent of the member government.

THE SCHEDULE—*continued.*

- (b) To formulate and recommend measures for individual or joint action by any or all of the member governments for the coordination of purchasing, the use of ships and other procurement activities in the period following the cessation of hostilities, with a view to integrating the plans and activities of the Administration with the total movement of supplies, and for the purpose of achieving an equitable distribution of available supplies. The Administration may administer such coordination measures as may be authorized by the member governments concerned.
- (c) To study, formulate and recommend for individual or joint action by any or all of the member governments measures with respect to such related matters, arising out of its experience in planning and performing the work of relief and rehabilitation, as may be proposed by any of the member governments. Such proposals shall be studied and recommendations formulated if the proposals are supported by a vote of the Council, and the recommendations shall be referred to any or all of the member governments for individual or joint action if approved by unanimous vote of the Central Committee and by vote of the Council.

## Article II

*Membership*

The members of the United Nations Relief and Rehabilitation Administration shall be the governments or authorities signatory hereto and such other governments or authorities as may upon application for membership be admitted thereto by action of the Council. The Council may, if it desires, authorize the Central Committee to accept new members between sessions of the Council.

Wherever the term "member government" is used in this Agreement it shall be construed to mean a member of the Administration whether a government or an authority.

## Article III

*The Council*

1. Each member government shall name one representative, and such alternates as may be necessary, upon the Council of the United Nations Relief and Rehabilitation Administration, which shall be the policy-making body of the Administration. The Council shall, for each of its sessions, select one of its members to preside at the session. The Council shall determine its own rules of procedure. Unless otherwise provided by the Agreement or by action of the Council, the Council shall vote by simple majority.

2. The Council shall be convened in regular session not less than twice a year by the Central Committee. It may be convened in special session whenever the Central Committee shall deem necessary, and shall be convened within thirty days after request therefor by one-third of the members of the Council.

3. The Central Committee of the Council shall consist of the representatives of China, the Union of Soviet Socialist Republics, the United Kingdom, and the United States of America, with the Director General presiding, without vote. Between sessions of the Council it shall when necessary make policy decisions of an emergency nature. All such decisions shall be recorded in the minutes of the Central Committee which shall be communicated promptly to each member government. Such decisions shall be open to reconsideration by the Council at any regular session or at any special session called in accordance with Article III, paragraph 2. The Central Committee shall invite the participation of the representative of any member government at those of its meetings at which action of special interest to such government is discussed. It shall invite the participation of the representative serving as Chairman of the Committee on Supplies of the Council at those of its meetings at which policies affecting the provision of supplies are discussed.

4. The Committee on Supplies of the Council shall consist of the members of the Council, or their alternates, representing those member governments likely to be principal suppliers of materials for relief and rehabilitation. The members shall be appointed by the Council, and the Council may authorize the Central Committee to make emergency appointments between sessions of the Council, such appointments to continue until the next session of the Council. The Committee on Supplies shall consider, formulate and recommend to the Council and the Central Committee policies designed to assure the provision of required supplies. The Central Committee shall from time to time meet with the Committee on Supplies to review policy matters affecting supplies.

THE SCHEDULE—*continued*

5. The Committee of the Council for Europe shall consist of all the members of the Council, or their alternates, representing member governments of territories within the European area and such other members of the Council representing other governments directly concerned with the problems of relief and rehabilitation in the European area as shall be appointed by the Council; the Council may authorize the Central Committee to make these appointments in cases of emergency between sessions of the Council, such appointments to continue until the next session of the Council. The Committee of the Council for the Far East shall consist of all the members of the Council, or their alternates, representing member governments of territories within the Far Eastern area and such other members of the Council representing other governments directly concerned with the problems of relief and rehabilitation in the Far Eastern area as shall be appointed by the Council; the Council may authorize the Central Committee to make these appointments in cases of emergency between sessions of the Council, such appointments to continue until the next session of the Council. The regional committees shall normally meet within their respective areas. They shall consider and recommend to the Council and the Central Committee policies with respect to relief and rehabilitation within their respective areas. The Committee of the Council for Europe shall replace the Inter-Allied Committee on European post-war relief established in London on September 24, 1941 and the records of the latter shall be made available to the Committee for Europe.

6. The Council shall establish such other standing regional committees as it shall consider desirable, the functions of such committees and the method of appointing their members being identical to that provided in Article III, paragraph 5 with respect to the Committees of the Council for Europe and for the Far East. The Council shall also establish such other standing committees as it considers desirable to advise it, and, in intervals between sessions of the Council, to advise the Central Committee. For such standing technical committees as may be established, in respect of particular problems such as nutrition, health, agriculture, transport, repatriation, and finance, the members may be members of the Council or alternates nominated by them because of special competence in their respective fields of work. The members shall be appointed by the Council, and the Council may authorize the Central Committee to make emergency appointments between sessions of the Council, such appointments to continue until the next session of the Council. Should a regional committee so desire, sub-committees of the standing technical committees shall be established by the technical committees in consultation with the regional committees, to advise the regional committees.

7. The travel and other expenses of members of the Council and of members of its committees shall be borne by the governments which they represent.

8. All reports and recommendations of committees of the Council shall be transmitted to the Director General for distribution to the Council and the Central Committee by the secretariat of the Council established under the provisions of Article IV, paragraph 4.

## Article IV

*The Director General*

1. The executive authority of the United Nations Relief and Rehabilitation Administration shall be in the Director General, who shall be appointed by the Council on the nomination by unanimous vote of the Central Committee. The Director General may be removed by the Council on recommendation by unanimous vote of the Central Committee.

2. The Director General shall have full power and authority for carrying out relief operations contemplated by Article I, paragraph 2 (a), within the limits of available resources and the broad policies determined by the Council or its Central Committee. Immediately upon taking office he shall in conjunction with the military and other appropriate authorities of the United Nations prepare plans for the emergency relief of the civilian population in any area occupied by the armed forces of any of the United Nations, arrange for the procurement and assembly of the necessary supplies and create or select the emergency organization required for this purpose. In arranging for the procurement, transportation, and distribution of supplies and services, he and his representatives shall consult and collaborate with the appropriate authorities of the United Nations and shall, wherever practicable, use the facilities made available by such authorities. Foreign voluntary relief agencies may not engage in activity in any area receiving relief from the Administration without the consent and unless subject to the regulation of the Director General. The powers and duties of the Director General are subject to the limitations of Article VII.

*THE SCHEDULE—continued.*

3. The Director General shall also be responsible for the organization and direction of the functions contemplated by Article I, paragraphs 2 (b) and 2 (c).

4. The Director General shall appoint such Deputy Directors General, officers, expert personnel, and staff at his headquarters and elsewhere, including field missions, as he shall find necessary, and he may delegate to them such of his powers as he may deem appropriate. The Director General, or upon his authorization the Deputy Directors General, shall supply such secretariat and other staff and facilities as shall be required by the Council and its committees, including the regional committees and sub-committees. Such Deputy Directors General as shall be assigned special functions within a region shall attend meetings of the regional standing committee whenever possible and shall keep it advised on the progress of the relief and rehabilitation programme within the region.

5. The Director General shall make periodic reports to the Central Committee and to the Council covering the progress of the Administration's activities. The reports shall be made public except for such portions as the Central Committee may consider it necessary, in the interest of the United Nations, to keep confidential; if a report affects the interests of a member government in such a way as to render it questionable whether it should be published, such government shall have an opportunity of expressing its views on the question of publication. The Director General shall also arrange to have prepared periodic reports covering the activities of the Administration within each region and he shall transmit such reports with his comments thereon to the Council, the Central Committee and the respective regional committees.

*Article V**Supplies and Resources*

1. In so far as its appropriate constitutional bodies shall authorize, each member government will contribute to the support of the Administration in order to accomplish the purposes of Article I, paragraph 2 (a). The amount and character of the contributions of each member government under this provision will be determined from time to time by its appropriate constitutional bodies. All such contributions received by the Administration shall be accounted for.

2. The supplies and resources made available by the member governments shall be kept in review in relation to prospective requirements by the Director General, who shall initiate action with the member governments with a view to assuring such additional supplies and resources as may be required.

3. All purchases by any of the member governments, to be made outside their own territories during the war for relief or rehabilitation purposes, shall be made only after consultation with the Director General, and shall, so far as practicable, be carried out through the appropriate United Nations agency.

*Article VI**Administrative Expenses*

The Director General shall submit to the Council an annual budget, and from time to time such supplementary budgets as may be required, covering the necessary administrative expenses of the Administration. Upon approval of a budget by the Council the total amount approved shall be allocated to the member governments in proportions to be determined by the Council. Each member government undertakes, subject to the requirements of its constitutional procedure, to contribute to the Administration promptly its share of the administrative expenses so determined.

*Article VII*

Notwithstanding any other provision herein contained, while hostilities or other military necessities exist in any area, the Administration and its Director General shall not undertake activities therein without the consent of the military command of that area, and unless subject to such control as the command may find necessary. The determination that such hostilities or military necessities exist in any area shall be made by its military commander.

*Article VIII**Amendment*

The provisions of this Agreement may be amended as follows:

- a. Amendments involving new obligations for member governments shall require the approval of the Council by a two-thirds vote and shall take effect for each member government on acceptance by it;

THE SCHEDULE—*continued*.

- b. Amendments involving modification of Article III or Article IV shall take effect on adoption by the Council by a two-thirds vote, including the votes of all the members of the Central Committee ;
- c. Other amendments shall take effect on adoption by the Council by a two-thirds vote.

## Article IX

*Entry into Force*

This Agreement shall enter into force with respect to each signatory on the date when the Agreement is signed by that signatory, unless otherwise specified by such signatory.

## Article X

*Withdrawal*

Any member government may give notice of withdrawal from the Administration at any time after the expiration of six months from the entry into force of the Agreement for that government. Such notice shall take effect twelve months after the date of its communication to the Director General subject to the member government having met by that time all financial, supply or other material obligations accepted or undertaken by it.

IN WITNESS WHEREOF, this Agreement is signed by the following representatives, duly authorized for that purpose by their respective Governments or Authorities.

DONE in Washington this ninth day of November, one thousand nine hundred and forty-three, in the English language, the original to be deposited in the archives of the Department of State of the United States of America, and certified copies thereof to be furnished by the Government of the United States of America to each of the Governments and Authorities on whose behalf this Agreement is signed.

For AUSTRALIA :

OWEN DIXON

*Minister for Australia*

For BELGIUM :

P. H. SPAAK

For BOLIVIA .

LOUIS GUACHALLA

For THE UNITED STATES OF BRAZIL.

E. PENTEADO

For CANADA :

LEIGHTON McARTHUR

For CHILE :

Este Convenio regira respecto a Chile, de acuerdo con los preceptos de su Carta Fundamental, una vez que haya sido aprobado por el Congreso Nacional y ratificado por los organismos constitucionales correspondientes de la Republica.

RODOLFO MICHELS

For CHINA :

T. F. ISHANG

For COLOMBIA :

El Plenipotenciario de Colombia firma con la salvedad de la ulterior aprobacion del Congreso Colombiano.

A. VARGAS

For COSTA RICA :

CARLOS M. ESCALANTE

For CUBA :

Este Convenio, previa la aprobacion del Senado de la Republica, sera ratificado por el Ejecutivo.

A. F. CONCHESO.

For CZECHOSLOVAKIA :

JAN MASARYK.

For THE DOMINICAN REPUBLIC :

JULIO VEGA BATLLE

For ECUADOR :

Sejeto a ratification por el Congreso de la Republica del Ecuador.

S. D. BAILLEN

For EGYPT :

M. HASSAN

For EL SALVADOR :

HECTOR DAVID CASTRO

For ETHIOPIA :

Subject to the ratification of the Imperial Ethiopian Government.

EPHREM T. MEDHUN

THE SCHEDULE—*continued.*

FOR THE FRENCH COMMITTEE OF NATIONAL LIBERATION.

JEAN MONNET

FOR GREECE

K. VARVARESSOS

FOR GUATEMALA :

Pending the required approval by the National Assembly of Guatemala, the immediate application of this Agreement shall be considered provisional with regard to the Government of Guatemala

ADRIAN RECINOS

FOR HAITI

A. LICTAUD

FOR HONDURAS

JULIAN R. CACERES

FOR ICELAND :

MAGNUS SIGURDSSON

FOR INDIA :

This Agreement is signed subject to a reservation under Article IX that it shall enter into force with respect to the Government of India as soon as it has been approved by the Indian Legislature.

G. S. RAJPAI

FOR IRAN

This Agreement shall enter into force immediately after its approval by the Iranian Chamber of Deputies

M. SHAVESTEH

FOR IRAQ :

Subject to ratification by the Iraqi Parliament

ALI JAWDAT

FOR LIBERIA :

WALTER F. WALKER

FOR LUXEMBOURG :

PIERRE DUPOND

FOR THE UNITED MEXICAN STATES.

Sujeto a ratificación por el Senado de los Estados Unidos Mexicanos :

F. CASTILLO NAJERA

FOR THE NETHERLANDS :

P. KERSTENS.

FOR NEW ZEALAND :

GEOFFREY S. COX

FOR NICARAGUA :

Ad referendum.

G. SEVILLA SACASA

FOR NORWAY :

W. MUNTIE DE MORGENSTIERNE

FOR PANAMA :

E. A. JIMENES

FOR PARAGUAY :

CELSO E. VELAZQUEZ

FOR PERU :

Bajo reserva de su ratificación constitucional.

M. DE FREYRE

FOR THE PHILIPPINE COMMONWEALTH :

S. OSMENA

FOR POLAND :

JAN KWAPINSKI

FOR THE UNION OF SOUTH AFRICA :

RALPH W. CLOSE

FOR THE UNION OF SOVIET SOCIALIST REPUBLICS :

A. GROMYKO

FOR THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND :

HALIFAX.

FOR THE UNITED STATES OF AMERICA :

FRANKLIN D. ROOSEVELT

FOR URUGUAY :

Con la reserva de que no podrá entrar en vigor con respecto al Uruguay hasta tanto se alcance la aprobación legislativa.

J. C. BLANCO

FOR VENEZUELA :

El Plenipotenciario de Venezuela firma el presente Convenio en la inteligencia de que queda sujeto a la ratificación de los Poderes Públicos de la Nación, conforme al procedimiento constitucional venezolano.

DIOGENES ESCALANTE

FOR YUGOSLAVIA :

CONSTANTIN A. FOTITCH

## COMMONWEALTH OBSERVATORY FUND.

## No. 41 of 1944.

An Act to amend the *Solar Observatory Fund Act*  
1930-1932.

[Assented to 7th December, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Commonwealth Observatory Fund Act* 1944. Short title  
and citation.

(2.) The *Solar Observatory Fund Act* 1930-1932\* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Commonwealth Observatory Fund Act* 1930-1944.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

3. The title of the Principal Act is amended by omitting the words "a Solar Observatory in the Territory for the Seat of Government" and inserting in their stead the words "an Observatory in the Australian Capital Territory". Title

4. Section two of the Principal Act is amended— Definitions.

(a) by omitting the definition of "the Director" and inserting in its stead the following definition :—

" 'the Commonwealth Astronomer' includes the officer in charge of the Observatory during any vacancy in the office of Commonwealth Astronomer ; " ;  
and

(b) by omitting the definition of "the Observatory" and inserting in its stead the following definition :—

" 'the Observatory' means the Commonwealth Observatory in the Australian Capital Territory ; " .

5. Section three of the Principal Act is amended by omitting the word "Solar". Establishment  
of Fund.

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\* Act No. 5, 1930, as amended by No. 4, 1941 and No. 28, 1932.

**Trustees.**

6. Section five of the Principal Act is amended by omitting the word " Director " and inserting in its stead the words " Commonwealth Astronomer ".

7. Section nine of the Principal Act is repealed and the following section inserted in its stead :—

**Commonwealth Astronomer's Account.**

" 9.—(1.) The trustees shall, at the end of each quarter in each financial year, deposit to the credit of the Commonwealth Astronomer in an account to be opened in the Commonwealth Savings Bank (in this section referred to as ' the Commonwealth Astronomer's Account ' ) the net income accruing during that quarter from investments of moneys constituting the Fund.

" (2.) The Commonwealth Astronomer may expend for the purposes of the Observatory any moneys standing to his credit in the Commonwealth Astronomer's Account.

" (3.) The Commonwealth Astronomer may invest in securities of the Commonwealth any moneys standing to his credit in the Commonwealth Astronomer's Account.

" (4.) The Commonwealth Astronomer may convert any such securities into money, and shall pay the proceeds of any such conversion into the Commonwealth Astronomer's Account.

" (5.) The Commonwealth Astronomer shall, within fourteen days after the commencement of each financial year, furnish the trustees with a report showing particulars of the amounts paid into the Commonwealth Astronomer's Account during the preceding financial year, the withdrawals from that account during the year, the purposes for which the withdrawals were made, the investments made or converted by him in pursuance of this section during the year, the unexpended balance remaining in the Commonwealth Astronomer's Account at the end of the year and the investments held at the end of the year."

**Audit.**

8. Section eleven of the Principal Act is amended by omitting the word " Director " and inserting in its stead the words " Commonwealth Astronomer ".

**Continuance of existing Fund, Account and investments.**

9. All moneys standing to the credit of the Commonwealth Solar Observatory Foundation and Endowment Fund and the Director's Account established under the Principal Act shall, upon the commencement of this Act, be transferred respectively to the Commonwealth Observatory Foundation and Endowment Fund and the Commonwealth Astronomer's Account established under the Principal Act as amended by this Act, and all investments made out of the first-mentioned Fund and Account shall, as from the commencement of this Act, be deemed to have been made out of the second-mentioned Fund and Account respectively, and may be dealt with accordingly.

# UNITED NATIONS FOOD AND AGRICULTURE ORGANIZATION.

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## No. 42 of 1944.

An Act to approve the Acceptance of the Constitution of the Food and Agriculture Organization of the United Nations, and for other purposes.

[Assented to 7th December, 1944.]

**W**HEREAS the United Nations Interim Commission on Food and Agriculture has recommended for the approval of its constituent Governments the Constitution of the Food and Agriculture Organization of the United Nations (a copy of which is set out in the Schedule to this Act): Preamble.

AND WHEREAS the Constitution is open for acceptance by the nations specified in Annex I thereof, including Australia, and will come into force upon being signed on behalf of not less than twenty of the said nations who have notified their acceptance of the Constitution:

AND WHEREAS it is desirable that the acceptance of the Constitution by the Commonwealth should be approved by the Parliament of the Commonwealth, and that appropriate financial provision should be made for the purpose of meeting the obligations of the Commonwealth under the Constitution when it comes into force:

Be it therefore enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1. This Act may be cited as the *United Nations Food and Agriculture Organization Act 1944.* Short title.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

3. In this Act, "the Constitution" means the Constitution of the Food and Agriculture Organization of the United Nations, recommended, in a report bearing date the first day of August, One thousand nine hundred and forty-four, by the United Nations Interim Commission on Food and Agriculture for the approval of its constituent Governments, a copy of which Constitution is set out in the Schedule to this Act. Definition

Approval of  
acceptance of  
Constitution

4.—(1) The acceptance of the Constitution by the Commonwealth is approved.

(2.) No amendment made under Article XX. of the Constitution which involves any new obligation for Australia shall be accepted for Australia unless with the approval of the Parliament.

Appropriation.

5. There shall be payable out of sums appropriated by the Parliament for the purpose such amounts as are necessary to enable the Commonwealth, when the Constitution comes into force, to make the contributions referred to in Articles XVIII. and XXV. of the Constitution.

## THE SCHEDULE.

Section 3

### CONSTITUTION OF THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS.

#### PREAMBLE.

The Nations accepting this Constitution, being determined to promote the common welfare by furthering separate and collective action on their part for the purposes of raising levels of nutrition and standards of living of the peoples under their respective jurisdictions, securing improvements in the efficiency of the production and distribution of all food and agricultural products, bettering the condition of rural populations, and thus contributing toward an expanding world economy, hereby establish the Food and Agriculture Organization of the United Nations, hereinafter referred to as the "Organization", through which the Members will report to one another on the measures taken and the progress achieved in the fields of action set forth above.

#### *Article I. (Functions of the Organization).*

1. The Organization shall collect, analyze, interpret, and disseminate information relating to nutrition, food and agriculture.
2. The Organization shall promote and, where appropriate, shall recommend national and international action with respect to—
  - (a) scientific, technological, social, and economic research relating to nutrition, food and agriculture;
  - (b) the improvement of education and administration relating to nutrition, food and agriculture, and the spread of public knowledge of nutritional and agricultural science and practice;
  - (c) the conservation of natural resources and the adoption of improved methods of agricultural production;
  - (d) the improvement of the processing, marketing, and distribution of food and agricultural products;
  - (e) the adoption of policies for the provision of adequate agricultural credit, national and international;
  - (f) the adoption of international policies with respect to agricultural commodity arrangements.
3. It shall also be the function of the Organization—
  - (a) to furnish such technical assistance as governments may request;
  - (b) to organize, in co-operation with the Governments concerned, such missions as may be needed to assist them to fulfil the obligations arising from their acceptance of the recommendations of the United Nations Conference on Food and Agriculture; and
  - (c) generally to take all necessary and appropriate action to implement the purposes of the Organization as set forth in the Preamble.

THE SCHEDULE—*continued.**Article II. (Membership).*

1. The Original Members of the Organization shall be such of the nations specified in Annex I. as accept this Constitution in accordance with the provisions of Article XXI.

2. Additional Members may be admitted to the Organization by a vote concurred in by a two-thirds majority of all the members of the Conference and upon acceptance of this Constitution as in force at the time of admission.

*Article III. (The Conference).*

1. There shall be a Conference of the Organization in which each Member nation shall be represented by one member.

2. Each Member nation may appoint an alternate, associates, and advisers to its member of the Conference. The Conference may make rules concerning the participation of alternates, associates, and advisers in its proceedings, but any such participation shall be without the right to vote except in the case of an alternate or associate participating in the place of a member.

3. No member of the Conference may represent more than one Member nation.

4. Each Member nation shall have only one vote.

5. The Conference may invite any public international organization which has responsibilities related to those of the Organization to appoint a representative who shall participate in its meetings on the conditions prescribed by the Conference. No such representative shall have the right to vote.

6. The Conference shall meet at least once in every year.

7. The Conference shall elect its own officers, regulate its own procedure, and make rules governing the convocation of sessions and the determination of agenda.

8. Except as otherwise expressly provided in this Constitution or by rules made by the Conference, all matters shall be decided by the Conference by a simple majority of the votes cast.

*Article IV. (Functions of the Conference).*

1. The Conference shall determine the policy and approve the budget of the Organization and shall exercise the other powers conferred upon it by this Constitution.

2. The Conference may by a two-thirds majority of the votes cast make recommendations concerning questions relating to food and agriculture to be submitted to Member nations for consideration with a view to implementation by national action.

3. The Conference may by a two-thirds majority of the votes cast submit conventions concerning questions relating to food and agriculture to Member nations for consideration with a view to their acceptance by the appropriate constitutional procedure.

4. The Conference shall make rules laying down the procedure to be followed to secure:

(a) proper consultation with governments and adequate technical preparation prior to consideration by the Conference of proposed recommendations and conventions; and

(b) proper consultation with governments in regard to relations between the Organization and national institutions or private persons.

5. The Conference may make recommendations to any public international organization regarding any matter pertaining to the purpose of the Organization.

6. The Conference may by a two-thirds majority of the votes cast agree to discharge any other functions consistent with the purposes of the Organization which may be assigned to it by governments or provided for by any arrangement between the Organization and any other public international organization.

*Article V. (The Executive Committee).*

1. The Conference shall appoint an Executive Committee consisting of not less than nine or more than fifteen members or alternate or associate members of the Conference or their advisers who are qualified by administrative experience or other special qualifications to contribute to the attainment of the purpose of the Organization. There shall be not more than one member from any Member nation. The tenure and other conditions of office of the members of the Executive Committee shall be subject to rules to be made by the Conference.

*THE SCHEDULE—continued.*

2. Subject to the provisions of paragraph 1 of this Article, the Conference shall have regard in appointing the Executive Committee to the desirability that its membership should reflect as varied as possible an experience of different types of economy in relation to food and agriculture.

3. The Conference may delegate to the Executive Committee such powers as it may determine, with the exception of the powers set forth in paragraph 2 of Article II., Article IV., paragraph 1 of Article VII., Article XIII., and Article XX. of this Constitution.

4. The members of the Executive Committee shall exercise the powers delegated to them by the Conference on behalf of the whole Conference and not as representatives of their respective governments.

5. The Executive Committee shall appoint its own officers and, subject to any decisions of the Conference, shall regulate its own procedure.

*Article VI. (Other Committees and Conferences).*

1. The Conference may establish technical and regional standing committees and may appoint committees to study and report on any matter pertaining to the purpose of the Organization.

2. The Conference may convene general, technical, regional, or other special conferences and may provide for the representation at such conferences, in such manner as it may determine, of national and international bodies concerned with nutrition, food and agriculture.

*Article VII. (The Director-General).*

1. There shall be a Director-General of the Organization who shall be appointed by the Conference by such procedure and on such terms as it may determine.

2. Subject to the general supervision of the Conference and its Executive Committee, the Director-General shall have full power and authority to direct the work of the Organization.

3. The Director-General or a representative designated by him shall participate, without the right to vote, in all meetings of the Conference and of its Executive Committee and shall formulate for consideration by the Conference and the Executive Committee proposals for appropriate action in regard to matters coming before them.

*Article VIII. (Staff).*

1. The staff of the Organization shall be appointed by the Director-General in accordance with such procedure as may be determined by rules made by the Conference.

2. The staff of the Organization shall be responsible to the Director-General. Their responsibilities shall be exclusively international in character and they shall not seek or receive instructions in regard to the discharge thereof from any authority external to the Organization. The Member nations undertake fully to respect the international character of the responsibilities of the staff and not to seek to influence any of their nationals in the discharge of such responsibilities.

3. In appointing the staff the Director-General shall, subject to the paramount importance of securing the highest standards of efficiency and of technical competence, pay due regard to the importance of selecting personnel recruited on as wide a geographical basis as is possible.

4. Each Member nation undertakes, insofar as it may be possible under its constitutional procedure, to accord to the Director-General and senior staff diplomatic privileges and immunities and to accord to other members of the staff all facilities and immunities accorded to non-diplomatic personnel attached to diplomatic missions, or alternatively to accord to such other members of the staff the immunities and facilities which may hereafter be accorded to equivalent members of the staffs of other public international organizations.

*Article IX. (Seat).*

The seat of the Organization shall be determined by the Conference.

*Article X. (Regional and Liaison Offices).*

1. There shall be such regional offices as the Director-General with the approval of the Conference may decide.

2. The Director-General may appoint officials for liaison with particular countries or areas subject to the agreement of the government concerned.

THE SCHEDULE—*continued.**Article XI. (Reports by Members).*

1. Each Member nation shall communicate periodically to the Organization reports on the progress made toward achieving the purpose of the Organization set forth in the Preamble and on the action taken on the basis of recommendations made and conventions submitted by the Conference.

2. These reports shall be made at such times and in such form and shall contain such particulars as the Conference may request.

3. The Director-General shall submit these reports, together with analyses thereof, to the Conference and shall publish such reports and analyses as may be approved for publication by the Conference together with any reports relating thereto adopted by the Conference.

4. The Director-General may request any Member nation to submit information relating to the purpose of the Organization.

5. Each Member nation shall, on request, communicate to the Organization, on publication, all laws and regulations and official reports and statistics concerning nutrition, food, and agriculture.

*Article XII. (Co-operation with Other Organizations).*

1. In order to provide for close co-operation between the Organization and other public international organizations with related responsibilities, the Conference may, subject to the provisions of Article XIII., enter into agreements with the competent authorities of such organizations defining the distribution of responsibilities and methods of co-operation.

2. The Director-General may, subject to any decisions of the Conference, enter into agreements with other public international organizations for the maintenance of common services, for common arrangements in regard to recruitment, training, conditions of service, and other related matters, and for interchanges of staff.

*Article XIII. (Relation to Any General World Organization).*

1. The Organization shall, in accordance with the procedure provided for in the following paragraph, constitute a part of any general international organization to which may be entrusted the co-ordination of the activities of international organizations with specialized responsibilities.

2. Arrangements for defining the relations between the Organization and any such general organization shall be subject to the approval of the Conference. Notwithstanding the provisions of Article XX., such arrangements may, if approved by the Conference by a two-thirds majority of the votes cast, involve modification of the provisions of this Constitution: Provided that no such arrangements shall modify the purposes and limitations of the Organization as set forth in this Constitution.

*Article XIV. (Supervision of Other Organizations).*

The Conference may approve arrangements placing other public international organizations dealing with questions relating to food and agriculture under the general authority of the Organization on such terms as may be agreed with the competent authorities of the organization concerned.

*Article XV. (Legal Status).*

1. The Organization shall have the capacity of a legal person to perform any legal act appropriate to its purpose which is not beyond the powers granted to it by this Constitution.

2. Each Member nation undertakes, insofar as it may be possible under its constitutional procedure, to accord to the Organization all the immunities and facilities which it accords to diplomatic missions, including inviolability of premises and archives, immunity from suit, and exemptions from taxation.

3. The Conference shall make provision for the determination by an administrative tribunal of disputes relating to the conditions and terms of appointment of members of the staff.

*Article XVI. (Fish and Forest Products).*

In this Constitution the term "agriculture" and its derivatives include fisheries, marine products, forestry, and primary forestry products.

*Article XVII. (Interpretation of Constitution).*

Any question or dispute concerning the interpretation of this Constitution or any international convention adopted thereunder shall be referred for determination to an appropriate international court or arbitral tribunal in the manner prescribed by rules to be adopted by the Conference.

*THE SCHEDULE—continued.**Article XVIII. (Expenses).*

1. Subject to the provisions of Article XXV., the Director-General shall submit to the Conference an annual budget covering the anticipated expenses of the Organization. Upon approval of a budget the total amount approved shall be allocated among the Member nations in proportions determined, from time to time, by the Conference. Each Member nation undertakes, subject to the requirements of its constitutional procedure, to contribute to the Organization promptly its share of the expenses so determined.

2. Each Member nation shall, upon its acceptance of this Constitution, pay as its first contribution its proportion of the annual budget for the current financial year.

3. The financial year of the Organization shall be July 1 to June 30 unless the Conference should otherwise determine.

*Article XIX. (Withdrawal).*

Any Member nation may give notice of withdrawal from the Organization at any time after the expiration of four years from the date of its acceptance of this Constitution. Such notice shall take effect one year after the date of its communication to the Director-General of the Organization subject to the Member nation's having at that time paid its annual contribution for each year of its membership including the financial year following the date of such notice.

*Article XX. (Amendment of Constitution).*

1. Amendments to this Constitution involving new obligations for Member nations shall require the approval of the Conference by a vote concurred in by a two-thirds majority of all the members of the Conference and shall take effect on acceptance by two-thirds of the Member nations for each Member nation accepting the amendment and thereafter for each remaining Member nation on acceptance by it.

2. Other amendments shall take effect on adoption by the Conference by a vote concurred in by a two-thirds majority of all the members of the Conference.

*Article XXI. (Entry into Force of Constitution).*

1. This Constitution shall be open to acceptance by the nations specified in Annex I.

2. The instruments of acceptance shall be transmitted by each government to the United Nations Interim Commission on Food and Agriculture, which shall notify their receipt to the governments of the nations specified in Annex I. Acceptance may be notified to the Interim Commission through a diplomatic representative, in which case the instrument of acceptance must be transmitted to the Commission as soon as possible thereafter.

3. Upon the receipt by the Interim Commission of twenty notifications of acceptance the Interim Commission shall arrange for this Constitution to be signed in a single copy by the diplomatic representatives, duly authorized thereto, of the nations who shall have notified their acceptance, and upon being so signed on behalf of not less than twenty of the nations specified in Annex I. this Constitution shall come into force immediately.

4. Acceptances the notification of which is received after the entry into force of this Constitution shall become effective upon receipt by the Interim Commission or the Organization.

*Article XXII. (First Session of the Conference).*

The United Nations Interim Commission on Food and Agriculture shall convene the first session of the Conference to meet at a suitable date after the entry into force of this Constitution.

*Article XXIII. (Languages).*

Pending the adoption by the Conference of any rules regarding languages, the business of the Conference shall be transacted in English.

*Article XXIV. (Temporary Seat).*

The temporary seat of the Organization shall be at Washington unless the Conference should otherwise determine.

*Article XXV. (First Financial Year).*

The following exceptional arrangements shall apply in respect of the financial year in which this Constitution comes into force:

(a) the budget shall be the provisional budget set forth in Annex II. to this Constitution; and

THE SCHEDULE—*continued.*

- (b) the amounts to be contributed by the Member nations shall be in the proportions set forth in Annex II. to this Constitution: Provided that each Member nation may deduct therefrom the amount already contributed by it toward the expenses of the Interim Commission.

*Article XXVI. (Dissolution of the Interim Commission).*

On the opening of the first session of the Conference, the United Nations Interim Commission on Food and Agriculture shall be deemed to be dissolved and its records and other property shall become the property of the Organization.

## ANNEX I.—NATIONS ELIGIBLE FOR ORIGINAL MEMBERSHIP.

Australia.	India.
Belgium.	Iran.
Bolivia.	Iraq.
Brazil.	Liberia.
Canada.	Luxembourg.
Chile.	Mexico.
China.	Netherlands.
Colombia.	New Zealand.
Costa Rica.	Nicaragua.
Cuba.	Norway.
Czechoslovakia.	Panama.
Denmark.	Paraguay.
Dominican Republic.	Peru.
Ecuador.	Philippine Commonwealth.
Egypt.	Poland.
El Salvador.	Union of South Africa.
Ethiopia.	Union of Soviet Socialist Republics.
France.	United Kingdom.
Greece.	United States of America.
Guatemala.	Uruguay.
Haiti.	Venezuela.
Honduras.	Yugoslavia.
Iceland.	

## ANNEX II.—BUDGET FOR THE FIRST FINANCIAL YEAR.

The provisional budget for the first financial year shall be a sum of 2,500,000 United States dollars, the unspent balance of which shall constitute the nucleus of a capital fund.

This sum shall be contributed by the Member nations in the following proportions:

	Per cent.		Per cent.
Australia.. ..	3.33	Iran .. ..	.71
Belgium .. ..	1.28	Iraq .. ..	.44
Bolivia .. ..	.29	Liberia .. ..	.05
Brazil .. ..	3.46	Luxembourg .. ..	.05
Canada .. ..	5.06	Mexico .. ..	1.87
Chile .. ..	1.15	Netherlands .. ..	1.38
China .. ..	6.50	New Zealand .. ..	1.15
Colombia .. ..	.71	Nicaragua .. ..	.05
Costa Rica .. ..	.05	Norway .. ..	.62
Cuba .. ..	.71	Panama .. ..	.05
Czechoslovakia .. ..	1.40	Paraguay .. ..	.05
Denmark .. ..	.62	Peru .. ..	.71
Dominican Republic .. ..	.05	Philippines .. ..	.25
Ecuador .. ..	.05	Poland .. ..	1.19
Egypt .. ..	1.73	Union of South Africa .. ..	2.31
El Salvador .. ..	.05	Union of Soviet Socialist Republics .. ..	8.00
Ethiopia .. ..	.29	United Kingdom .. ..	15.00
France .. ..	5.69	United States of America .. ..	25.00
Greece .. ..	.38	Uruguay .. ..	.58
Guatemala .. ..	.05	Venezuela .. ..	.58
Haiti .. ..	.05	Yugoslavia .. ..	.71
Honduras .. ..	.05	Provision for new Members .. ..	2.00
Iceland .. ..	.05		
India .. ..	4.25		
		Total .. ..	100.00

THE SCHEDULE—*continued.*

Done at Washington this \_\_\_\_\_ day of \_\_\_\_\_, One thousand nine hundred and forty \_\_\_\_\_, in the English language, in a single copy which will be deposited in the archives of the Food and Agriculture Organization of the United Nations and of which authenticated copies will be transmitted by the Director-General to the governments of the nations enumerated in Annex I. to this Constitution and of Members admitted to the Organization by the Conference in accordance with the provisions of Article II.

IN WITNESS WHEREOF we have appended our signatures :

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## STATES GRANTS (DROUGHT RELIEF).

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### No. 43 of 1944.

An Act to grant and apply out of the Consolidated Revenue Fund a Sum for the purpose of making Grants to certain States for the purpose of Drought Relief.

[Assented to 7th December, 1944.]

[Date of commencement, 4th January, 1945.]

**Preamble.**

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

**Short title.**

1. This Act may be cited as the *States Grants (Drought Relief) Act* 1944.

**Definition.**

2. In this Act, "cereal crops" means crops of wheat, oats or barley or wheaten or oaten hay.

**Payment for financial assistance to certain States.**

3. There shall be payable out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, the amounts payable in accordance with this Act, but not exceeding in the whole the sum of One million five hundred thousand pounds, for the purpose of financial assistance to the States of New South Wales, Victoria, South Australia and Western Australia, or such of those States as the Governor-General, having regard to the effects of drought on cereal crops in each of those States, determines.

**Allocation of grant.**

4. The amount payable to each State under this Act shall be such amount as the Governor-General determines, but no such determination shall be made until after the Minister has conferred with the Premiers of each of the States to which an amount is payable under this Act concerning the amounts to be paid to those States.

5. Any amount granted and paid to a State under this Act shall be paid to that State upon condition— Conditions of grant.

- (a) that it is applied by that State, in a manner approved by the Minister, for the purpose of the alleviation of hardship suffered, in consequence of drought, by persons concerned in the production of cereal crops; and
- (b) that an equal amount will be made available by the State and that the amount so made available will be applied by the State for the same purpose, and in the same manner, as the amount payable to that State under this Act.

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## ALUMINIUM INDUSTRY.

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### No. 44 of 1944.

An Act to approve and give effect to an Agreement made between the Commonwealth and the State of Tasmania with respect to the Production, for the purposes of Defence, of Ingot Aluminium, and for other purposes.

[Assented to 7th December, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1. This Act may be cited as the *Aluminium Industry Act* 1944. Short title.
2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.
3. In this Act, unless the contrary intention appears— Definitions.
  - “the Agreement” means the Agreement a copy of which is set out in the Schedule to this Act;
  - “the Chairman” means the Chairman of the Commission;
  - “the Commission” means the Australian Aluminium Production Commission;
  - “the Vice-Chairman” means the Vice-Chairman of the Commission.

**Approval of  
Agreement.**

4. The Agreement is hereby approved.

**Australian  
Aluminium  
Production  
Commission**

5.—(1.) For the purposes of this Act, there shall be a Commission to be known as the Australian Aluminium Production Commission.

(2.) The Commission shall be a body corporate with perpetual succession and a common seal, and may acquire, hold and dispose of real and personal property and shall be capable of suing and being sued.

(3.) All Courts, judges and persons acting judicially shall take judicial notice of the seal of the Commission affixed to any document or notice and shall deem that it was duly affixed.

**Constitution of  
Commission**

6.—(1.) The Commission shall consist of—

- (a) two members representative of the Commonwealth, one of whom shall be the Chairman; and
- (b) two members representative of the State of Tasmania, one of whom shall be the Vice-Chairman.

(2.) The members of the Commission shall be appointed by the Governor-General, those members representative of the State of Tasmania being nominated by the Governor-in-Council of the State.

(3.) The members of the Commission and their deputies shall hold office on such terms and conditions as the Governor-General determines, but subject, in the case of the members representative of the State of Tasmania and their deputies, to the concurrence of the Governor-in-Council of the State.

(4.) Meetings of the Commission shall be summoned by the Chairman, or, in the absence of the Chairman, by the Vice-Chairman.

(5.) The Chairman shall preside at any meeting at which he is present.

(6.) In the absence of the Chairman from any meeting, the Vice-Chairman shall preside, and in the absence of both the Chairman and Vice-Chairman from any meeting the members present may elect one of their number to preside.

(7.) At any meeting of the Commission at which the Chairman presides, he shall have a deliberative vote, and, in the event of an equality of voting, a second or casting vote.

(8.) All questions before the Commission shall be decided by a majority of votes.

(9.) At any meeting of the Commission, three members shall form a quorum.

(10.) All meetings of the Board shall, so far as practicable, be held in Tasmania.

(11.) Notwithstanding the provisions of sub-section (1.) of this section, where there is a vacancy in the office of a member of the Commission, the Commission shall, for the purposes of this Act, be deemed to be constituted by the remaining members.

(12.) The Governor-General may appoint any person to be the deputy of a member of the Commission representative of the Commonwealth, and may appoint any person nominated by the Governor-in-Council of the State of Tasmania to be the deputy of a member of the Commission representative of the State, and any person so appointed shall, in the event of the member of whom he is the deputy being absent, for any reason, from any meeting of the Commission, be deemed to be a member of the Commission for the purposes of that meeting.

7. Subject to the provisions of this Act and of the Agreement, it shall be the duty of the Commission, with all possible expedition, in order to promote the naval, military and air defence of the Commonwealth and its territories, to do all such acts and things as are necessary for the production of ingot aluminium, and for that purpose it shall have and may exercise the powers and functions, and shall perform the duties and obligations, of the Commission set out in the Agreement.

Duty, powers  
and functions  
of the  
Commission.

8. The Governor-General may make arrangements with the Governor-in-Council of a State with respect to the supply from that State of bauxite, alumina and other materials for the purposes of the Commission.

Arrangements  
with States  
for supply  
of materials.

9. The sale or disposition of the whole or any part of the undertaking of the Commission shall not be effected unless approved by resolution passed by both Houses of the Parliament of the Commonwealth and by resolution passed by both Houses of the Parliament of the State of Tasmania.

Sale or  
disposal of  
undertaking.

10. There shall be payable out of the Consolidated Revenue Fund or out of the proceeds of any loan raised under the authority of any Act, the sum of One million five hundred thousand pounds for the purposes of the Commission, and that Fund and those proceeds are hereby appropriated accordingly.

Appropriation.

11.—(1.) Persons appointed or employed by the Commission under this Act shall not be subject to the *Commonwealth Public Service Act 1922-1943*, but shall be appointed or employed upon such terms and conditions as the Commission determines.

Officers.

(2.) If an officer of the Public Service of the Commonwealth is so appointed, his service as an officer under this Act shall, for the purpose of determining his existing and accruing rights, be taken into account as if it were service in the Public Service of the Commonwealth and the *Officers' Rights Declaration Act 1928-1940* shall apply as if this Act and section had been specified in the Schedule to that Act.

(3.) An officer of the Public Service of a State who is appointed under this Act shall have the same rights as if he had been an officer of a Department transferred to the Commonwealth and had been retained in the service of the Commonwealth.

12.—(1.) For the purposes of this Act there shall be a Trust Account which shall be known as the Aluminium Production Trust Account and shall be a Trust Account for the purposes of section sixty-two A of the *Audit Act 1901-1934*.

Aluminium  
Production  
Trust Account.

- (2.) There shall be paid to the credit of the Account—
- (a) moneys appropriated by the Parliament for the purposes of the Commission ;
  - (b) moneys contributed under the Agreement by the State of Tasmania ;
  - (c) moneys received by the Commission from the operations of any undertaking carried on by it ; and
  - (d) interest received from the investment of any moneys standing to the credit of the Account.
- (3.) The moneys standing to the credit of the Account shall be applied—
- (a) firstly in meeting the expenses of the Commission under this Act, including the remuneration and allowances payable to members of the Commission and officers appointed and persons employed under this Act ; and
  - (b) secondly in making any payment provided for in paragraph (h) of clause three of the Agreement.

Audit of  
books and  
accounts.

**13.** The books and accounts of the Commission shall be subject to inspection and audit by the Auditor-General who shall supply to the Premier of the State of Tasmania such information in the possession of the Auditor-General by reason of the inspection and audit as the Premier requires.

Reports.

**14.—(1.)** The Commission shall keep the Minister continually informed of its operations under this Act, and shall, not later than the month of September in every financial year, make to the Minister a report upon the operations of the Commission during the preceding financial year.

(2.) The Minister shall cause a copy of the report of the Commission to be laid before each House of the Parliament within fifteen sitting days of that House after he receives the report, and shall also cause a copy to be furnished forthwith to the Premier of the State of Tasmania.

Regulations.

**15.** The Governor-General may make regulations not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act.

## THE SCHEDULE.

AGREEMENT made this eighteenth day of April One thousand nine hundred and forty-four between the Commonwealth of Australia (hereinafter referred to as "the Commonwealth") of the one part and the State of Tasmania (hereinafter referred to as "the State") of the other part :

WHEREAS in the interests of the naval, military and air defence of the Commonwealth and its territories it is necessary to make provision for the production in Australia of ingot aluminium :

AND WHEREAS the Commonwealth and the State consider it desirable that provision should be made for the production in Tasmania of ingot aluminium and that the Commonwealth and the State should co-operate in the establishment of an industry for that purpose :

THE SCHEDULE—*continued.*

NOW it is hereby agreed as follows :—

1. This Agreement is subject to approval by the Parliaments of the Commonwealth and of the State and shall come into effect when so approved, but, in anticipation of that approval, the Commonwealth and the State shall each, so far as may be necessary on its part, do all such acts and things as may reasonably be done to expedite and facilitate the establishment of the Australian Aluminium Production Commission and the commencement of its operations as soon as practicable.

2. The Commonwealth and the State shall each so far as may be necessary on its part provide for or secure the execution and enforcement of the provisions of this Agreement and any Acts approving the same.

3. The Commonwealth shall take all the necessary steps to establish a Commission to be known as the Australian Aluminium Production Commission (hereinafter referred to as "the Commission") subject to the following conditions :—

- (a) Half of the members of the Commission shall be nominated by and represent the Commonwealth and half shall be nominated by and represent the State ;
- (b) One of the members representative of the Commonwealth shall be the Chairman of the Commission ;
- (c) The Chairman of the Commission shall on any question arising for decision by the Commission have a deliberative vote and in the event of the members being equally divided in opinion shall also have a second or casting vote ;
- (d) One of the members representative of the State shall be the Vice-Chairman of the Commission ;
- (e) All meetings of the Commission shall so far as practicable be held in Tasmania ;
- (f) The State shall contribute for the purposes of the Commission one pound for every pound contributed by the Commonwealth for those purposes ;
- (g) The Commission shall debit its accounts with interest on the amounts so contributed by the Commonwealth and the State at such rate as the Treasurer of the Commonwealth may determine from time to time ;
- (h) Any profits derived from the operations of the Commission shall be applied firstly in payment to the Commonwealth and the State in equal proportions of the interest debited in accordance with the last preceding paragraph, secondly, in so far as they are not required for the development of the undertaking of the Commission, in repayment in equal proportions of the amounts contributed by the Commonwealth and the State for the purposes of the Commission, and thereafter as the Commonwealth and the State may agree ;
- (i) No action question or decision relating to or affecting—
  - (i) the policy of the Commonwealth in connexion with the naval, military and air defence of the Commonwealth and its territories or with external affairs ;
  - (ii) any proposed sale or disposition of the whole or any part of the undertaking of the Commission ;
  - (iii) any proposed sale of products of the Commission to aliens or for export from the Commonwealth ; or
  - (iv) any proposed sale of such products under contracts of such duration or under such circumstances as might endanger the ability of the Commission to meet the defence requirements of the Commonwealth,
 shall be taken determined or made without the consent of the Commonwealth as expressed through its representatives on the Commission ;
- (j) The Commission shall not enter into or be in any way concerned in or a party to or act in concert with any commercial trust or combine but shall always be and remain an independent Australian undertaking ; and
- (k) Other things being equal the Commission shall give preference to goods manufactured in the Commonwealth or its territories when purchasing machinery plant and supplies.

4. Subject to any directions given on behalf of the Commonwealth and the State by the Minister of State for the Commonwealth administering the Act passed by the Parliament of the Commonwealth to approve this Agreement, and subject to this Agreement, the Commission shall with all possible expedition in order to promote

THE SCHEDULE—*continued.*

the naval, military and air defence of the Commonwealth and its territories do all such acts and things as are necessary for the production by the Commission of ingot aluminium and in particular, for the purposes of that production, shall have power—

- (a) to acquire land, buildings, plant and equipment ;
- (b) to obtain supplies of electricity ;
- (c) to obtain supplies of bauxite, alumina and other materials ;
- (d) to encourage and assist the production and manufacture in the Commonwealth or its territories of all materials required for the production of ingot aluminium ;
- (e) to determine the processes to be employed for the production of ingot aluminium ;
- (f) to make such arrangements as it considers appropriate for the construction and maintenance of works ;
- (g) to conduct scientific research ;
- (h) to engage such experts as it thinks fit ;
- (i) to appoint such officers and employ such persons as it thinks necessary ;
- (j) to dispose of ingot aluminium and other products produced by, and other property of, the Commission ;
- (k) to enter into contracts and agreements ; and
- (l) to do such other acts necessary or incidental to or expedient for the performance of the functions specified in the preceding paragraphs as shall be approved by the Commonwealth and the State.

5. The Commission shall not, in the exercise of any of its powers and functions, without obtaining the prior approval of the Minister of State for the Commonwealth administering the Act passed by the Parliament of the Commonwealth to approve this Agreement (who before giving such approval shall consult with and take into consideration the views of the Premier of the State), proceed with any single project involving an expenditure of more than fifty thousand pounds.

6. The works of the Commission for the production of ingot aluminium from alumina shall be established in Tasmania.

7. Supplies of electricity required by the Commission for the production in Tasmania of ingot aluminium and of materials required for the production of ingot aluminium shall be obtained from the Hydro Electric Commission of Tasmania and for that purpose the State shall make such provision as it thinks necessary to enable the Hydro Electric Commission to provide those supplies of electricity at a rate satisfactory to the Australian Aluminium Production Commission.

8. The Commonwealth and the State will each on its part exercise its legislative and administrative powers in such manner as is calculated to ensure the full success and development of the aluminium industry in accordance with this Agreement.

9. The books and accounts of the Commission shall be subject to inspection and audit by the Auditor-General of the Commonwealth who shall supply to the Premier of the State such information in his possession by reason of the inspection and audit as the Premier requires.

10. The Commission shall furnish to the Minister of State for the Commonwealth administering the Act passed by the Parliament of the Commonwealth to approve this Agreement, not later than the month of September in each year a report on its operations for the preceding financial year and that Minister shall forthwith cause a copy of that report to be furnished to the Premier of the State.

In witness whereof the parties hereto have executed these presents the day and year first above-mentioned.

Signed sealed and delivered by the Right  
Honourable HERBERT VERE EVATT  
Acting Minister of State for Supply and  
Shipping for and on behalf of the said Com-  
monwealth in the presence of—  
A. V. SMITH.

H. V. EVATT

Signed sealed and delivered by ROBERT  
COSGROVE the Premier of the State of  
Tasmania for and on behalf of the said State  
in the presence of—  
R. G. OSBORNE.

ROBERT COSGROVE

## WINE EXPORT BOUNTY.

### No. 45 of 1944.

#### An Act to amend the *Wine Export Bounty Act* 1939-1940.

[Assented to 7th December, 1944.]

[Date of commencement, 4th January, 1945.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Wine Export Bounty Act* 1944. Short title and citation.

(2.) The *Wine Export Bounty Act* 1939-1940\*, as amended by this Act, may be cited as the *Wine Export Bounty Act* 1939-1944.

2. Section six of the *Wine Export Bounty Act* 1939-1940 is amended by omitting from paragraph (a) the word "forty-five" and inserting in its stead the word "forty-seven." Specification of bounty.

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\* Act No 44, 1939, as amended by No 02, 1940

## FINANCIAL AGREEMENT.

### No. 46 of 1944.

An Act to approve an Agreement between the Commonwealth of Australia of the First Part, and the States of New South Wales, Victoria, Queensland, South Australia, Western Australia and Tasmania of the Second, Third, Fourth, Fifth, Sixth and Seventh Parts respectively, and for other purposes.

[Assented to 7th December, 1944.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1. This Act may be cited as the *Financial Agreement Act* 1944. Citation.

2. This Act shall commence on a date to be fixed by proclamation. Commencement.

3. The Agreement made on the fifteenth day of November, One thousand nine hundred and forty-four, a copy of which is set forth in the Schedule to this Act, is approved. Approval of Agreement.

## Appropriation.

4.—(1.) The Consolidated Revenue Fund is hereby appropriated to the extent necessary for the purpose of carrying out the Financial Agreement on the part of the Commonwealth.

(2.) In this section, "the Financial Agreement" means the Agreement a copy of which is set forth in the Schedule to the *Financial Agreement Act 1928*, as varied prior to the date of commencement of this Act and as varied by the Agreement specified in the last preceding section.

## Section 8.

## THE SCHEDULE.

AGREEMENT made the fifteenth day of November. One thousand nine hundred and forty-four BETWEEN THE COMMONWEALTH OF AUSTRALIA (in this Agreement called "the Commonwealth") of the first part, THE STATE OF NEW SOUTH WALES of the second part, THE STATE OF VICTORIA of the third part, THE STATE OF QUEENSLAND of the fourth part, THE STATE OF SOUTH AUSTRALIA of the fifth part, THE STATE OF WESTERN AUSTRALIA of the sixth part, and THE STATE OF TASMANIA of the seventh part (each of the parties of the second, third, fourth, fifth, sixth and seventh parts being in this Agreement referred to as a "State" and the expression "the States" hereinafter used meaning where the context so permits or requires all of such parties):

WHEREAS an Agreement (hereinafter referred to as "the Financial Agreement") was made on the twelfth day of December One thousand nine hundred and twenty-seven between the parties hereto with respect to the public debts of the States:

AND WHEREAS the Financial Agreement has been approved by the Parliaments of the Commonwealth and of the States

AND WHEREAS the Financial Agreement has been varied by the following agreements made pursuant to Section 105A of the Constitution of the Commonwealth between the parties hereto, namely, an Agreement made the twenty-first day of July One thousand nine hundred and thirty-one a copy of which Agreement is set forth in the Schedule to the *Debt Conversion Agreement Act 1931* of the Commonwealth, an Agreement made the twenty-second day of October One thousand nine hundred and thirty-one a copy of which Agreement is set forth in the Schedule to the *Debt Conversion Agreement Act (No. 2) 1931* of the Commonwealth, and an Agreement made the third day of July One thousand nine hundred and thirty-four a copy of which Agreement is set forth in the Schedule to the *Soldier Settlement Loans (Financial Agreement) Act 1935* of the Commonwealth (each of such Agreements being hereinafter referred to as an "Amending Agreement" and the expression "the Amending Agreements" hereinafter used meaning all of such Agreements):

AND WHEREAS the Amending Agreements have been severally approved by the Parliaments of the Commonwealth and of the States:

AND WHEREAS the Commonwealth and the States have agreed pursuant to Section 105A of the Constitution of the Commonwealth that the Financial Agreement as varied by the Amending Agreements shall be further varied as hereinafter provided:

NOW IT IS HEREBY AGREED as follows:—

1. This Agreement shall come into force upon being authorized or approved by the Parliaments of the Commonwealth and of the States but not otherwise.

2. Clause 3 of Part I. of the Financial Agreement is varied—

(a) by inserting after sub-clause (b) the following sub-clause:—

"(ba) The member representing the Commonwealth shall be the Chairman of the Loan Council."

(b) by omitting from sub-clauses (g), (i), (j), (k) and (l) the phrases "for each financial year", "for the year", "for any year" and "for that year" (wherever occurring) and inserting in their stead the phrases "during each financial year", "during the year", "during any year" and "during that year" respectively;

(c) by omitting from sub-clause (h) the words "for the year" (second occurring) and inserting in their stead the words "during the year";

THE SCHEDULE—*continued*

- (d) by inserting in paragraph (ii) of sub-clause (i) after the words "redemption of loans," the words "or for the funding of revenue deficits or to meet revenue deficits, or any specified amount or class of expenditure which the Loan Council by unanimous decision declares shall not be included," and
- (e) by omitting from sub-clause (m) the words "other than the matters referred to in sub-clauses (h) and (j) of clause 3" and inserting in their stead the words "other than the matters in respect of which unanimous decision is required by sub-clauses (h), (i) and (j) of this clause".
3. Clause 5 of Part I. of the Financial Agreement is varied—
- (a) by omitting from the fifth paragraph the words "for the financial year" and inserting in their stead the words "during the financial year"; and
- (b) by adding at the end of the seventh paragraph the words "This paragraph shall not apply to or in respect of any of the loans referred to in sub-clause (j*u*) of Clause 3 of Part III. of this Agreement."
4. Clause 6 of Part I. of the Financial Agreement is varied by omitting from the fifth paragraph the words "for the financial year" and inserting in their stead the words "during the financial year".
5. Clause 3 of Part III. of the Financial Agreement is varied—
- (a) by omitting from sub-clause (e) the word and letter "and (j)" and inserting in their stead the letters and word "(j) and (j*a*)";
- (b) by omitting from sub-clause (f) the word and letter "and (j)" and inserting in their stead the letters and word "(j) and (j*a*)";
- (c) by inserting in sub-clause (j) after the words "In respect of any loan" the words "(except any of the loans referred to in sub-clause (j*a*) of this clause)";
- (d) by inserting after sub-clause (j) the following sub-clause:—
- “(j*a*) (1) In respect of loans raised by a State or by the Commonwealth for and on behalf of a State on the security of Commonwealth Treasury Bills to meet a revenue deficit accruing after 30th June, 1927, and before 1st July, 1935 (such loans being referred to in this sub-clause as ‘special deficit loans’), the Commonwealth and the State shall respectively in each year during the period commencing on 1st July next succeeding the date on which the loans are raised and ending on 30th June, 1944, pay from revenue a sinking fund contribution at the rate of 5s. for each £100 of the total amount of the face values of the Commonwealth Treasury Bills which have been issued in respect of special deficit loans of that State and which are current on 30th June next preceding the commencement of the year in which the sinking fund contribution is payable.
- (2) (i) The amount set out hereunder opposite the name of a State shall be applied by the National Debt Commission to the repurchase or redemption of securities issued in respect of special deficit loans of that State:—
- |                   |    |    |            |
|-------------------|----|----|------------|
| New South Wales   | .. | .. | £1,970,000 |
| Victoria          | .. | .. | 260,000    |
| Queensland        | .. | .. | 125,000    |
| South Australia   | .. | .. | 300,000    |
| Western Australia | .. | .. | 335,000    |
| Tasmania          | .. | .. | 10,000     |
|                   |    |    | £3,000,000 |
- (ii) The amount set out in sub-paragraph (i) of this paragraph opposite the name of a State represents the approximate aggregate as on 1st July, 1944, of the sinking fund contributions paid by the Commonwealth and that State under paragraph (1) of this sub-clause together with accumulations on those contributions at the rate of 4½ per centum per annum compounded.
- (iii) The provisions of sub-clause (q) of this clause, which require the State to make further sinking fund contributions at the rate of 4½ per centum per annum of the face value of a cancelled security, shall not apply to or in respect of any security repurchased or redeemed under this paragraph.

THE SCHEDULE—*continued*.

- (3) In each year during the period of 30 years commencing on 1st July, 1944, the Commonwealth and the State concerned shall each pay from revenue a sinking fund contribution which, in the case of the Commonwealth, shall be at the rate of 5s for each £100 of the amount of the special deficit loans of that State, and, in the case of the State, shall be at the rate of 15s for each £100 of that amount. In this paragraph and paragraphs (4) and (5) of this sub-clause the amount of the special deficit loans of a State shall be taken to be the amount set out hereunder opposite the name of that State, *viz* :—

New South Wales	£26,120,000
Victoria	3,995,000
Queensland	2,148,000
South Australia	4,920,000
Western Australia	5,390,000
Tasmania	445,000
	<u>£43,018,000</u>

The sum which is to be taken as the amount of the special deficit loans of a State as set out in this paragraph opposite the name of that State represents the gross total of the special deficit loans of that State as on 1st July, 1944, less :

- (i) the amount which the National Debt Commission is required under paragraph (2) of this sub-clause to apply to the repurchase or redemption of securities issued in respect of special deficit loans of that State; and
  - (ii) the amount which that State has undertaken to apply to the redemption or repurchase of such securities.
- (4) All sinking fund contributions payable under paragraph (3) of this sub-clause in respect of the amount of special deficit loans of a State, and all further sinking fund contributions required to be made under sub-clause (g) of this clause upon the cancellation of a security issued in respect of that amount, shall be applied to the repurchase or redemption of securities issued in respect of that amount.
- (5) When a loan is raised for the conversion, renewal or redemption of the whole or any portion of the amount of the special deficit loans of a State, the only sinking fund contributions to be made by the Commonwealth and the State in respect of the amount or portion so converted, renewed or redeemed shall be sinking fund contributions at the same rate and for the same period and upon the same amount as if such amount or portion had not been converted, renewed or redeemed.”; and
- (e) by inserting after sub-clause (g) the following sub-clauses :—
- “(r) (1) Subject to paragraph (2) of this sub-clause, a State may, from time to time, pay to the National Debt Commission a sum in addition to sinking fund contributions for the purpose of being applied to the repurchase or redemption of securities issued in respect of a public debt of the State or a loan raised by the Commonwealth for and on behalf of the State. The provisions of sub-clause (g) of this clause shall apply with respect to any security so repurchased or redeemed (including any security repurchased or redeemed in accordance with paragraph (2) of this sub-clause) provided that the State shall not be required to make any further sinking fund contribution under sub-clause (g) of this clause upon the cancellation of the security.
- (2) If any such sum is tendered by the State to the National Debt Commission, and is accepted by the National Debt Commission, for the purpose mentioned in paragraph (1) of this sub-clause but subject to either or both of the following conditions, namely,
- (i) that the sum shall be applied to the repurchase or redemption of particular securities specified by the State;

THE SCHEDULE—*continued*

- (ii) that sinking fund contributions of the Commonwealth and the State payable under sub-clause (b), (f), (h), (j) or (ja) of this clause in respect of the amount represented by the repurchased or redeemed securities shall cease as from the date of cancellation of those securities, that sum shall be applied, and the condition or conditions shall take effect, accordingly
- (s) (1) Where, upon the conversion or partial conversion at a discount of a loan raised by or on behalf of a State, sinking fund moneys are applied to the redemption of any amount of the converted loan, the State shall repay to the National Debt Commission from State revenue so much of the sinking fund moneys so applied as does not exceed the aggregate amount of the discounts allowed to subscribers to the loan raised to effect the conversion or partial conversion.
- (2) Repayment by the State shall, unless otherwise approved by the National Debt Commission, be by equal annual instalments extending over the period of the loan raised to effect the conversion or partial conversion. For the purpose of calculating the amount of the annual instalments any broken portion of a year shall be disregarded
- (3) Where, by the terms of the loan raised to effect the conversion or partial conversion, the borrower has an option as to the date upon which the borrower shall be entitled to redeem the loan, the period of the loan shall, for the purposes of this sub-clause, be deemed to be the period terminating upon the earliest date of redemption provided for by the terms of the loan.
- (4) All repayment instalments payable to the National Debt Commission in pursuance of this sub-clause shall be payable at such times as shall be fixed by the National Debt Commission, and shall be applied as if they were sinking fund contributions made by the State under this clause, provided that the State shall not be required to make any further sinking fund contribution under sub-clause (g) of this clause upon the cancellation of any security to the repurchase or redemption of which any repayment instalment has been applied.
- (t) All sinking fund contributions payable under this Agreement in respect of overseas debt, and all further sinking fund contributions so payable upon the cancellation of securities in respect of overseas debt, shall be calculated at the mint par of exchange prevailing on 1st July, 1927."

6.—(1.) The variations made by paragraphs (a), (b), and (c) of clause 2, by paragraph (a) of clause 3, and by clause 4, of this Agreement shall come into force on the date on which this Agreement comes into force.

(2.) The variations made by paragraphs (d) and (e) of clause 2, by paragraph (b) of clause 3, and by paragraphs (a), (b) and (c) of clause 5, of this Agreement shall be deemed to have come into force on 1st July, 1927.

(3.) Paragraph (1) of sub-clause (ja) of clause 3 of Part III. of the Financial Agreement, inserted by clause 5 of this Agreement, shall be deemed to have come into force on 1st July, 1927.

(4.) Paragraphs (2), (3), (4) and (5) of sub-clause (ja) of clause 3 of Part III. of the Financial Agreement, inserted by clause 5 of this Agreement, shall be deemed to have come into force on 1st July, 1944.

(5.) Sub-clause (r) of clause 3 of Part III. of the Financial Agreement, inserted by clause 5 of this Agreement, shall come into force on the date on which this Agreement comes into force.

(6.) Sub-clause (s) of clause 3 of Part III. of the Financial Agreement, inserted by clause 5 of this Agreement, shall be deemed to have come into force on 1st July, 1937.

(7.) Sub-clause (t) of clause 3 of Part III. of the Financial Agreement, inserted by clause 5 of this Agreement, shall be deemed to have come into force on 1st July, 1927.

THE SCHEDULE—*continued*.

7.—(1.) The Financial Agreement as varied by clause 18 of the Amending Agreement made the third day of July, One thousand nine hundred and thirty-four and by clauses 2, 3, 4 and 5 of this Agreement is further varied—

(a) by the deletion of clause 7 of Part I and the whole of Part II. (other than the heading "Part II.") therefrom;

(b) by renumbering and relettering the provisions thereof in accordance with the numbering and lettering of the Agreement set out in the Schedule to this Agreement; and

(c) by such variations of the provisions thereof as are consequential upon the variations effected by paragraphs (a) and (b) of this clause

(2.) The Agreement set out in the Schedule to this Agreement shall be taken to be the Financial Agreement as varied by clause 18 of the Amending Agreement made the third day of July One thousand nine hundred and thirty-four and by clauses 2, 3, 4 and 5 of this Agreement and sub-clause (1.) of this clause.

IN WITNESS whereof the Prime Minister of the Commonwealth of Australia and the Premiers of each of the States of New South Wales, Victoria, Queensland, South Australia, Western Australia, and Tasmania have signed this Agreement respectively for and on behalf of the Commonwealth of Australia and of the said States.

Signed by the Prime Minister of the  
Commonwealth of Australia for and  
on behalf of the said Commonwealth  
in the presence of—

F. A. McLAUGHLIN.

JOHN CURTIN.

Signed by the Premier of the State of  
New South Wales for and on behalf  
of the said State in the presence of—

M. K. WEIR.

W. J. McKELL.

Signed by the Premier of the State of  
Victoria for and on behalf of the said  
State in the presence of—

A. T. SMITHERS.

A. A. DUNSTAN.

Signed by the Premier of the State of  
Queensland for and on behalf of the  
said State in the presence of—

E. A. CROSSLER.

FRANK A. COOPER.

Signed by the Premier of the State of  
South Australia for and on behalf of  
the said State in the presence of—

R. R. STUCKEY.

T. PLAYFORD.

Signed by the Premier of the State of  
Western Australia for and on behalf  
of the said State in the presence of—

A. J. REID.

J. WILLCOCK.

Signed by the Premier of the State of  
Tasmania for and on behalf of the  
said State in the presence of—

E. PARKES.

ROBERT COSGROVE.

THE SCHEDULE—*continued.*

## THE SCHEDULE.

## THE FINANCIAL AGREEMENT.\*

AGREEMENT made the twelfth day of December One thousand nine hundred and twenty-seven BETWEEN THE COMMONWEALTH OF AUSTRALIA (in this Agreement called the Commonwealth) of the first part, THE STATE OF NEW SOUTH WALES of the second part, THE STATE OF VICTORIA of the third part, THE STATE OF QUEENSLAND of the fourth part, THE STATE OF SOUTH AUSTRALIA of the fifth part, THE STATE OF WESTERN AUSTRALIA of the sixth part, and THE STATE OF TASMANIA of the seventh part (each of the parties of the second, third, fourth, fifth, sixth, and seventh parts being in this Agreement referred to as a State and the expression "the States" hereinafter used meaning where the context so permits or requires all of such parties).

WHEREAS with a view to making provision for the adjustment of Commonwealth and State financial relations the general principle of a draft scheme was affirmed by a Conference of Commonwealth and State Ministers in Melbourne which commenced on the sixteenth day of June One thousand nine hundred and twenty-seven;

AND WHEREAS permanent effect cannot be given to the proposals contained in the said scheme unless the Constitution of the Commonwealth is altered so as to confer on the Parliament of the Commonwealth power to make laws for carrying out or giving permanent effect to such proposals,

AND WHEREAS pending the submission to the electors of a proposed law for the alteration of the said Constitution as aforesaid and in order to obtain immediately some of the advantages which would result from united action by adoption of the said scheme the Commonwealth and the States have agreed that for the period commencing on the first day of July One thousand nine hundred and twenty-seven and ending on the thirtieth day of June One thousand nine hundred and twenty-nine certain of the proposed provisions of the said scheme shall be temporarily adopted:

NOW THIS AGREEMENT WITNESSETH:

## PART I.

1. This Agreement shall have no force or effect and shall not be binding on any party unless and until it is approved by the Parliaments of the Commonwealth and of the States.

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\* This Agreement is a reprint of the Financial Agreement made the 12th December, 1927, between the Commonwealth and the States, as varied by provisions of other Agreements made between the same parties, namely, by Clause 18 of an Agreement made the 3rd July, 1934, and by Clauses 2, 3, 4 and 5, and sub-clause (1.) of Clause 7, of an Agreement made the 15th November, 1944.

The Financial Agreement is also affected by the following Agreements made between the Commonwealth and the States, namely, an Agreement made the 21st July, 1931, and an Agreement made the 22nd October, 1931, and by provisions, other than Clause 18, of the aforesaid Agreement made the 3rd July, 1934, and by an Agreement made the 11th September, 1928, between the Commonwealth and the State of Tasmania.

The variations made by the Agreement of the 15th November, 1944 (other than those which are noted in the margin of this reprint as being effective from specified dates), came into force on the date on which that Agreement came into force.

## THE SCHEDULE—continued.

## DEFINITIONS.

## 2. In this Agreement—

“Net Public debt of a State existing on 30th June, 1927,” means in respect of each State the amount of debt set forth hereunder opposite to the name of that State, viz :—

New South Wales	..	..	..	£234,088,501*
Victoria	..	..	..	136,049,942*
Queensland	..	..	..	101,977,855*
South Australia	..	..	..	84,834,364*
Western Australia	..	..	..	61,060,675
Tasmania	..	..	..	22,431,060*
				<hr/>
				£641,345,397*

The said amount of the net public debt of each State includes the debts of that State secured by—

- (i) Inscribed Stock, including Local Inscribed Stock and Government Inscribed Stock ;
- (ii) Instalment Stock ;
- (iii) Registered Stock ;
- (iv) Funded Stock ;
- (v) Stock payable to bearer ;
- (vi) Bonds, including registered bonds ;
- (vii) Debentures, including registered debentures and instalment debentures ;
- (viii) Treasury Bills not repayable within twelve months from the date of issue ; or
- (ix) Fixed deposit receipts or special deposit receipts for moneys borrowed for other than temporary purposes ;

issued or created by the State or by or on behalf of a Colony the predecessor of the State in respect of moneys borrowed by the Colony or State together with debts of the State to the Commonwealth of the amount set out respectively hereunder opposite to the name of the State so far as those last mentioned debts are not included by being secured in manner aforesaid :—

New South Wales	..	..	..	..	£12,553,698
Victoria	..	..	..	..	23,688,200
Queensland	..	..	..	..	16,082,583
South Australia	..	..	..	..	18,446,197
Western Australia	..	..	..	..	16,739,872
Tasmania	..	..	..	..	3,948,613
					<hr/>
					£91,459,232

after deducting therefrom the amount for which the Commonwealth by this Agreement assumes liability under Clause 13 of this Agreement and the amount of any moneys or securities standing to the credit of a sinking fund, redemption fund, or a fund of a like nature of the State as on 30th June, 1927, and does not include any moneys raised by the State by way of overdraft, fixed deposit, or special deposit for temporary purposes only.

The said sum of £234,088,501 (being the amount of the debt of New South Wales abovementioned) comprises the debts referred to in, and has been computed in the manner shown in, the statement signed by representatives of the Commonwealth and of New South Wales,

\* The amounts of the “Net Public Debt” of the States and “Gross Public Debt” of the States as set out in clause 2, have been varied as from 1st July, 1927, by the provisions of the Agreement made 3rd July, 1934. The amounts as so varied are as follows :—

				Net Public Debt. £		Gross Public Debt. £
New South Wales	..	..	..	233,163,773	..	233,506,641
Victoria	..	..	..	136,348,982	..	144,243,370
Queensland	..	..	..	101,840,622	..	105,122,688
South Australia	..	..	..	84,029,376	..	86,509,017
Western Australia	..	..	..	61,060,675	..	70,705,918
Tasmania	..	..	..	22,814,180	..	24,134,808
				<hr/>		<hr/>
				638,747,614	..	669,522,632

THE SCHEDULE—*continued*.

"Gross Public Debt of a State existing on 30th June, 1927," means in respect of each State the amount of debt set forth hereunder opposite to the name of that State, viz.:—

New South Wales	£239,441,363†
Victoria	144,844,530†
Queensland	105,259,916†
South Australia	87,614,005†
Western Australia	70,705,913
Tasmania	24,234,688†
	<u>£672,120,415†</u>

The said amount of the gross public debt of each State includes the net public debt of that State together with the amount for which the Commonwealth by this Agreement assumes liability under Clause 13 of this Agreement and the amount of any moneys or securities standing to the credit of any sinking fund, redemption fund or fund of a like nature of the State as on 30th June, 1927.

"Transferred Properties" means the properties mentioned or specified in the Schedule of Transferred Properties signed by representatives of the Commonwealth and the States as revised to the 30th June, 1927, being properties which became vested in the Commonwealth pursuant to Section 85 (1) of the Constitution of the Commonwealth.

"The Loan Council" means the Australian Loan Council created in pursuance of this Agreement.

"Bondholder" means an owner of any—

- (i) Inscribed Stock, including Local Inscribed Stock and Government Inscribed Stock;
  - (ii) Instalment Stock;
  - (iii) Registered Stock;
  - (iv) Funded Stock;
  - (v) Stock payable to bearer;
  - (vi) Bonds, including registered bonds;
  - (vii) Debentures including registered debentures and instalment debentures;
  - (viii) Treasury Bills not repayable within twelve months from the date of issue; or
  - (ix) Fixed deposit receipts or special deposit receipts for moneys borrowed for other than temporary purposes;
- issued or created by a State or by or on behalf of a Colony the predecessor of the State in respect of borrowed moneys but does not include the Commonwealth.

## AUSTRALIAN LOAN COUNCIL.

3.—(1.) (a) There shall be an Australian Loan Council which shall consist of one representative of the Commonwealth who shall be—

- (i) the Prime Minister of the Commonwealth; or
- (ii) in the absence of the Prime Minister at any time from a meeting of the

Council—a Minister nominated in writing by the Prime Minister, and one representative of each State who shall be—

- (iii) the Premier of that State; or
- (iv) in the absence of the Premier at any time from a meeting of the Council—a Minister nominated in writing by the Premier of that State.

Provided that if, in the opinion of the Prime Minister or of any Premier of a State, special circumstances exist at any time which make it desirable so to do, the Prime Minister or the Premier, as the case may be, may nominate some other person to represent the Commonwealth or the State (as the case may be) as a member of the Loan Council.

(b) Any nomination of a representative of a State shall be notified in writing by the Premier of the State to the Prime Minister.

(2.) The member representing the Commonwealth on the Loan Council shall hold office during the pleasure of the Prime Minister of the Commonwealth and a member representing a State shall hold office during the pleasure of the Premier of the State which the member was appointed to represent.

Sub-clause (1.) substituted by Agreement of 3rd July, 1934, Clause 18.

† See footnote to definition of "Net public debt of a State existing on 30th June, 1927," in this clause.

THE SCHEDULE—*continued*.

Inserted by  
Agreement of  
15th November,  
1944, Clause 2.

(3.) The member representing the Commonwealth shall be the Chairman of the Loan Council.

(4.) A decision in which all the members for the time being of the Loan Council concur shall be a unanimous decision of the Loan Council notwithstanding any vacancy then existing in its membership.

(5.) A meeting of the Loan Council may at any time be convened by the member representing the Commonwealth, and shall be so convened upon the request of at least three members representing States.

(6.) A majority of the members of the Loan Council shall constitute a quorum of the Loan Council for the exercise of its powers at any meeting. Provided that—

(a) a member may at any time appoint in writing a deputy to act in his absence ; and any deputy so appointed may in the absence of the member exercise all the powers and functions of the member and his presence shall be deemed the presence of the member ; and

(b) an absent member who has not appointed a deputy may vote by letter or by telegram, and in such case that member shall be counted as being present in relation only to the questions on which he has voted.

(7.) The Loan Council may make rules of procedure including rules relating to places, times, and notices of meetings, and conduct of business at meetings, and from time to time may alter such rules.

Varied by  
Agreement of  
15th November,  
1944, Clause 2.

(8.) The Commonwealth and each State will from time to time, while Part III. of this Agreement is in force, submit to the Loan Council a programme setting forth the amount it desires to raise by loans during each financial year for purposes other than the conversion, renewal or redemption of existing loans or temporary purposes. Each programme shall state the estimated total amount of such loan expenditure during the year, and the estimated amount of repayments which will be available towards meeting that expenditure. Any revenue deficit to be funded shall be included in such loan programme, and the amount of such deficit shall be set out. Loans for Defence purposes approved by the Parliament of the Commonwealth shall not be included in the Commonwealth's loan programme or be otherwise subject to this Agreement.

Varied by  
Agreement of  
15th November,  
1944, Clause 2.

(9.) If the Loan Council decides that the total amount of the loan programme for the year cannot be borrowed at reasonable rates and conditions it shall decide the amount to be borrowed during the year, and may by unanimous decision allocate such amount between the Commonwealth and the States.

Varied by  
Agreement of  
15th November,  
1944, Clause  
2 (b) and (d).  
The variation  
made by Clause  
2 (d) became  
effective from  
1st July, 1927.—  
Agreement of  
15th November,  
1944, Clause 6  
(2).

(10.) If the members of the Loan Council fail to arrive at a unanimous decision under the last preceding sub-clause allocating the amount to be borrowed during any year, the amount to be borrowed during that year shall be allocated as follows :—

(a) The Commonwealth shall, if it so desires, be entitled to have one-fifth or any less proportion of such amount allocated to the Commonwealth ; and

(b) Each State shall be entitled to have allocated to it a sum (being a portion of the balance of such amount) bearing to the balance of such amount the same proportion which the net loan expenditure of that State in the preceding five years bears to the net loan expenditure of all the States during the same period. Provided that any State may, if it so desires, have allocated to it a sum less than the sum to which it is entitled under this sub-clause or no sum, and that when a less sum or no sum has been allocated to any State or States in manner aforesaid the amount then remaining available for allocation shall be allocated to the other States in the proportion which the net loan expenditure of each of such other States in the preceding five years bears to the net loan expenditure of all such other States during the same period. For the purposes of this sub-clause net loan expenditure does not include expenditure for the conversion, renewal, or redemption of loans, or for the funding of revenue deficits or to meet revenue deficits, or any specified amount or class of expenditure which the Loan Council by unanimous decision declares shall not be included, but means the gross other loan expenditure of a State less any amounts of such expenditure repaid to the State other than moneys repaid to the State in manner stated in sub-clause (9.) of Clause 12 of this Agreement.

Varied by  
Agreement of  
15th November,  
1944, Clause 2.

(11.) If the total amount to be borrowed as aforesaid during any year is to be borrowed by means of more than one loan the Loan Council may by unanimous decision apportion between the Commonwealth and the States the amount to be borrowed by each such loan other than the loan by means of which the balance of the total amount to be borrowed as aforesaid during the year is borrowed.

THE SCHEDULE—*continued*

(12.) If the members of the Loan Council fail to arrive at a unanimous decision under the last preceding sub-clause apportioning the amount to be borrowed as aforesaid by any loan the amount to be borrowed by that loan shall be apportioned between the Commonwealth and the States in proportion to the amount then to be borrowed as aforesaid for the Commonwealth and for each State during the year.

Varied by  
Agreement of  
15th November,  
1944, Clause 2.

(13.) The Commonwealth and each State will also from time to time, while Part III. of this Agreement is in force, submit to the Loan Council a statement setting out the amount it requires during each financial year for the conversion, renewal or redemption of existing loans.

Varied by  
Agreement of  
15th November,  
1944, Clause 2.

(14.) (a) If the members of the Loan Council fail to arrive at a unanimous decision on any matter other than the matters in respect of which unanimous decision is required by sub-clauses (9), (10) and (11) of this clause and sub-clause (2) of clause 4 of this Agreement, the matter shall be determined by a majority of votes of the members.

Varied by  
Agreement of  
15th November,  
1944, Clause 2.

(b) On every question for decision by the Loan Council the member representing the Commonwealth shall have two votes and a casting vote, and each member representing a State shall have one vote.

Variation  
became effective  
from 1st July,  
1927.—Agreement  
of 15th  
November, 1944,  
Clause 6 (2.).

(15.) A decision of the Loan Council in respect of a matter which the Loan Council is by this Agreement empowered to decide shall be final and binding on all parties to this Agreement.

(16.) In this clause the expressions "Prime Minister" and "Premier" include the persons for the time being respectively acting as such.

## FUTURE BORROWINGS OF COMMONWEALTH AND STATES.

4.—(1.) Except in cases where the Loan Council has decided under sub-clause (2.) of this clause that moneys shall be borrowed by a State, the Commonwealth, while Part III. of this Agreement is in force, shall, subject to the decisions of the Loan Council and subject also to Clauses 5 and 6 of this Agreement, arrange for all borrowings for or on behalf of the Commonwealth or any State, and for all conversions, renewals, redemptions, and consolidations of the Public Debts of the Commonwealth and of the States.

(2.) If at any time the Loan Council by unanimous decision so decides, a State may in accordance with the terms of the decision borrow moneys outside Australia in the name of the State, and issue securities for the moneys so borrowed. The Commonwealth shall guarantee that the State will perform all its obligations to bond holders in respect of the moneys so borrowed. For all the purposes of this Agreement, including the making of sinking fund contributions, the moneys so borrowed shall be deemed to be moneys borrowed by the Commonwealth for and on behalf of that State.

(3.) If any State after the 30th June, 1927, and before this Agreement has been approved by the Parliaments of the Commonwealth and of the States, has borrowed moneys in the name of the State and issued securities for the moneys so borrowed, such moneys shall for all the purposes of this Agreement, including the making of sinking fund contributions, be deemed to be moneys borrowed by the Commonwealth for and on behalf of that State.

(4.) While Part III. of this Agreement is in force, moneys shall not be borrowed by the Commonwealth or any State otherwise than in accordance with this Agreement.

## BORROWING BY STATES.

5.—(1.) For any purpose (including the redemption of securities given or issued at any time for moneys previously borrowed or used in manner stated in this clause) a State may, while Part III. of this Agreement is in force:—

(a) Subject to any maximum limits decided upon by the Loan Council from time to time for interest, brokerage, discount and other charges, borrow moneys within the State from authorities, bodies, funds or institutions (including Savings Banks) constituted or established under Commonwealth or State law or practice and from the public by counter sales of securities, and

(b) use any public moneys of the State which are available under the laws of the State.

(2.) Any securities that are issued for moneys so borrowed or used shall be Commonwealth securities, to be provided by the Commonwealth upon terms approved by the Loan Council.

(3.) Where any such borrowing or use is solely for temporary purposes, the provisions of this Agreement, other than this clause, shall not apply.

(4.) Where any such borrowing or use is not solely for temporary purposes, and Commonwealth securities are issued in respect thereof, the moneys borrowed or used shall be deemed to be moneys borrowed by the Commonwealth for and on behalf

THE SCHEDULE—*continued*.

of the State, and may be retained by the State. A State may convert securities given or issued at any time by that State for moneys previously borrowed or used in manner stated in this clause. New securities issued on any such conversion shall be Commonwealth securities to be provided by the Commonwealth upon terms approved by the Loan Council. The amount for which such new securities are issued shall be deemed to be moneys borrowed by the Commonwealth for and on behalf of the State.

Varied by  
Agreement of  
15th November,  
1944, Clause 3.

(5.) If the moneys deemed under this clause to be moneys borrowed by the Commonwealth on behalf of a State, together with the amounts raised by the Commonwealth for and on behalf of the State exceed the total amount of loan moneys decided upon by the Loan Council as the moneys to be raised for and on behalf of the State during the financial year in which the money is deemed to be borrowed, the excess shall, unless the Loan Council otherwise decides, be deemed to be moneys received by the State in the following year on account of its loan programme for that year.

(6.) For the purposes of this clause counter sales of securities shall be deemed to mean sales of securities made at the offices of the State Treasury, and at such other places as may be decided upon by the Loan Council.

Varied by  
Agreement of  
15th November,  
1944, Clause 3.

Variation  
became effective  
from 1st July,  
1927.—Agreement  
of 15th  
November, 1944,  
Clause 6 (2.).

(7.) The Commonwealth shall not be under any obligation to make sinking fund contributions in respect of moneys borrowed or used pursuant to this clause to meet a revenue deficit of a State, but the provisions of sub-clause (10.) of Clause 12 of this Agreement shall apply respectively to all moneys borrowed or used for that purpose. This sub-clause shall not apply to or in respect of any of the loans referred to in sub-clause (11.) of Clause 12 of this Agreement.

(8.) Except in cases where the Loan Council has otherwise decided under sub-clause (2.) of Clause 4 of this Agreement a State shall not have the right to invite loan subscriptions by the issue of a public prospectus.

(9.) Notwithstanding anything contained in this Agreement, any State may use for temporary purposes any public moneys of the State which are available under the laws of the State, or may, subject to maximum limits (if any) decided upon by the Loan Council from time to time for interest, brokerage, discount and other charges, borrow money for temporary purposes by way of overdraft or fixed, special or other deposit, and the provisions of this Agreement other than this sub-clause shall not apply to such moneys.

## BORROWING BY COMMONWEALTH.

6.—(1.) For any purpose (including the redemption of securities given or issued at any time for moneys previously borrowed or used in manner stated in this clause) the Commonwealth may, while Part III. of this Agreement is in force—

(a) Subject to any maximum limits decided upon by the Loan Council from time to time for interest, brokerage, discount and other charges, borrow moneys within the Commonwealth from authorities, bodies, funds or institutions (including Savings Banks) constituted or established under Commonwealth or State law or practice and from the public by counter sales of securities, and

(b) use any public moneys of the Commonwealth which are available under the laws of the Commonwealth.

(2.) Any securities that are issued for moneys so borrowed or used shall be Commonwealth securities, to be provided by the Commonwealth upon terms approved by the Loan Council.

(3.) Where any such borrowing or use is solely for temporary purposes, the provisions of this Agreement, other than this clause, shall not apply.

(4.) Where any such borrowing or use is not solely for temporary purposes, and Commonwealth securities are issued in respect thereof, the moneys borrowed or used may be retained by the Commonwealth. The Commonwealth may convert securities given or issued at any time by the Commonwealth for moneys previously borrowed or used in manner stated in this clause. New securities issued on any such conversion shall be Commonwealth securities to be provided by the Commonwealth upon terms approved by the Loan Council.

Varied by  
Agreement of  
15th November,  
1944, Clause 4.

(5.) If the moneys so borrowed or used are not borrowed or used solely for temporary purposes and Commonwealth securities are issued in respect thereof, and such moneys, together with other moneys borrowed by the Commonwealth for and on behalf of the Commonwealth as part of the total amount of loan moneys decided upon by the Loan Council as the moneys to be raised for and on behalf of the Commonwealth during the financial year in which the securities are issued, exceed such total amount the excess shall unless the Loan Council otherwise decides be deemed to be moneys received by the Commonwealth in the following year on account of its loan programme for that year.

## THE SCHEDULE—continued

(6.) For the purposes of this clause counter sales of securities shall be deemed to mean sales of securities made at the offices of the Commonwealth Treasury, and at such other places as may be decided upon by the Loan Council

(7.) Notwithstanding anything contained in this Agreement, the Commonwealth may use for temporary purposes any public moneys of the Commonwealth which are available under the laws of the Commonwealth or may, subject to maximum limits (if any) decided upon by the Loan Council from time to time for interest, brokerage, discount and other charges, borrow money for temporary purposes by way of overdraft or fixed, special or other deposit, and the provisions of this Agreement other than this sub-clause shall not apply to such moneys

7. \* \* \* \* \*

## PART II

\* \* \* \* \*

## PART III

8. This Part of this Agreement shall not come into force or be binding upon any party hereto unless before the 1st July, 1929, the Constitution of the Commonwealth has been altered in accordance with the proposals referred to in Part IV of this Agreement and a law of the Parliament of the Commonwealth has been made thereunder validating this Agreement, but shall come into full force and effect if and when before the said date the Constitution is so altered and this Agreement is so validated.

9. When this Part of this Agreement comes into force every matter or thing done and payment made under or in pursuance of Part II of this Agreement shall be deemed, so far as is practicable, to have been done or made under this Part of this Agreement to the same extent as if this Part had then in fact been in force, and all necessary adjustments shall be made in respect of moneys so paid in order to ensure that no party hereto shall be liable for or make double payments in respect of the same matter.

## PERMANENT PROVISIONS

## TAKING OVER STATES' PUBLIC DEBTS.

10. Subject to the provisions of this Part of this Agreement the Commonwealth will take over on the 1st July, 1929 :—

- (i) the balance then unpaid of the gross public debt of each State existing on 30th June, 1927; and
- (ii) all other debts of each State existing on the 1st July, 1929, for moneys borrowed by that State which by this Agreement are deemed to be moneys borrowed by the Commonwealth for and on behalf of that State—

and will in respect of the debts so taken over assume as between the Commonwealth and the States the liabilities of the States to bondholders.

## PAYMENT OF INTEREST.

11.—(1.) Subject to this clause the Commonwealth will pay to bondholders from time to time interest payable on the Public Debts of the States taken over by the Commonwealth as aforesaid other than debts due by the States to the Commonwealth.

(2.) The Commonwealth will in each year during the period of 58 years, commencing on 1st July, 1927, provide by equal monthly instalments the following amounts in respect of each State as shown hereunder towards the interest payable by that State :—

New South Wales	..	.	..	..	..	£2,917,411
Victoria	..	..	..	..	..	2,127,159
Queensland	..	.	..	..	..	1,096,235
South Australia	..	..	..	..	..	703,816
Western Australia	..	.	..	..	..	473,432
Tasmania	..	..	..	..	..	266,859
						<hr/>
						£7,584,912

(3.) Each State shall in each year during the same period of 58 years pay to the Commonwealth the excess over the amounts to be provided by the Commonwealth under the last preceding sub-clause necessary to make up as they fall due the interest charges falling due in that year on the public debt of that State taken over by the Commonwealth as aforesaid and then unpaid, and on any moneys borrowed by the

Inoperative provision—deleted by Agreement of 15th November, 1944, Clause 7.  
Part II.—Temporary Provisions—deleted by Agreement of 15th November, 1944, Clause 7.

THE SCHEDULE—*continued*

Commonwealth on behalf of that State and then unpaid, and after the expiration of the said period each State shall in each year pay to the Commonwealth, as they fall due, the whole of the interest charges on any debt then unpaid, and included in the public debt of that State taken over by the Commonwealth as aforesaid, and on any moneys borrowed by the Commonwealth on behalf of that State and then unpaid.

(4.) The method by which payments shall be made by a State under sub-clause (3) of this clause shall be arranged from time to time between the Commonwealth and that State.

(5.) The rate of interest payable under sub-clause (3.) of this clause in respect of moneys borrowed by the Commonwealth on behalf of a State shall be the full rate of interest payable by the Commonwealth in respect of the loan by which such moneys were borrowed or such other rate of interest as may be payable by the State to the Commonwealth under any Agreement made or to be made between the Commonwealth and that State in respect of such moneys and such interest shall be payable by the State for the full term of that loan.

## SINKING FUNDS

12.—(1.) A sinking fund at the rate of 7s. 6d. per annum for each £100 of the net public debts of the States existing on 30th June, 1927, shall be established in the manner hereinafter set forth.

(2.) During the period of fifty-eight years commencing on the 1st July, 1927, the Commonwealth shall pay from revenue annually a sinking fund contribution at the rate of 2s. 6d. for each £100 of the net public debts of the States existing on 30th June, 1927, and each State (other than the State of New South Wales) shall in each year during the said period pay from revenue a sinking fund contribution at the rate of 5s. for each £100 of the net public debt of such State existing on 30th June, 1927. The State of New South Wales during the period of fifty-eight years commencing on the 1st July, 1928, shall in each year pay from revenue a sinking fund contribution at the rate of 5s. for each £100 of the net public debt of that State existing on 30th June, 1927.

(3.) Where in respect of any debt included in the gross Public Debt of a State existing at the 30th June, 1927, there is under laws or contracts existing at that date an obligation to provide a sinking fund at a rate in excess of 7s. 6d. per annum for each £100, any amount to be so provided in excess of 7s. 6d. per annum for each £100 shall be provided out of the National Debt Sinking Fund, established under the laws of the Commonwealth. Provided that if any law imposing such an obligation is repealed or is amended so as to reduce the rate of sinking fund to be provided the only amount (if any) to be provided out of the National Debt Sinking Fund pursuant to this sub-clause in respect of that debt shall as from the date of such repeal or amendment be the amount (if any) by which the reduced rate of sinking fund for the time being exceeds 7s. 6d. per annum for each £100.

(4.) When a loan is issued for the conversion, renewal, or redemption of any debt of a State included in the gross Public Debt of that State existing on 30th June, 1927, the only sinking fund contributions to be made by the Commonwealth and that State in respect of the debt so converted, renewed, or redeemed shall be sinking fund contributions at the same rate and for the same period and upon the same amount as if such debt had not been converted, renewed, or redeemed.

(5.) Subject to sub-clauses (8.), (10.) and (11.) of this clause a sinking fund at the rate of 10s. per annum for each £100 of the amount of each new loan raised by a State or by the Commonwealth for and on behalf of a State after 30th June, 1927, shall be established.

(6.) Subject to sub-clauses (8.), (10.) and (11.) of this clause, in each year during the period of fifty-three years from the date of the raising after 30th June, 1927, of any new loan by a State or by the Commonwealth for and on behalf of a State the Commonwealth and that State shall each pay from revenue a sinking fund contribution of a sum equal to 5s. for each £100 of the amount of the new loan.

Provided that the period of fifty-three years during which the State of New South Wales shall make sinking fund contributions in respect of new loans raised in the financial year beginning on the 1st July, 1927, shall commence on the 1st July, 1928.

(7.) For the purpose of the last two preceding sub-clauses a loan issued after the 30th June, 1927, to meet a revenue deficit which accrued on or before that date shall be deemed to be a new loan, but a loan issued for the conversion, renewal or redemption of a debt shall not be deemed to be a new loan, and where a loan is issued partly for the conversion, renewal, or redemption of a debt and partly for other purposes so much only of the loan as has been issued for other purposes, shall be deemed to be a new loan.

Sub-clauses  
(5.) and (6.)  
varied by  
Agreement of  
15th November,  
1944, Clause 5.  
Variations  
became effective  
from 1st July,  
1927.—Agree-  
ment of 15th  
November, 1944,  
Clause 6 (2.).

THE SCHEDULE—*continued*.

(8.) Where it is agreed between the Commonwealth and a State that a loan or any portion of a loan raised after 30th June, 1927, and expended or to be expended upon wasting assets should be redeemed within a shorter period than fifty-three years, the annual sinking fund contributions of the State in respect of that loan or the portion thereof, shall be increased to an amount which with the sinking fund contributions of the Commonwealth in respect of that loan or the portion thereof will provide for the redemption of that loan or the portion thereof within such shorter period. All sinking fund contributions of the State in respect of that loan or the portion thereof shall cease on the expiration of the shorter period, but the Commonwealth contributions in respect of that loan shall continue for the remainder of the period of fifty-three years from the date of the raising of that loan, and during such remainder of the period the State contributions to the sinking fund in respect of other loans of that State shall be reduced by the amount of the Commonwealth contributions during that remainder of the period in respect of such redeemed loan or the portion thereof. For the purposes of this sub-clause the sinking fund contributions of the Commonwealth and the State shall be deemed to accumulate at the rate of  $4\frac{1}{2}$  per centum per annum compounded.

(9.) Where loan moneys have been advanced by a State under terms providing for the repayment of such moneys the State shall as and when such moneys are repaid pay such moneys either to the State Loan Fund or to the account or fund from which such moneys were advanced, or to the sinking fund and shall in addition make from revenue its sinking fund contributions in respect of the loan or loans from which the moneys so advanced were provided. Provided that when loan moneys have been advanced by a State to a Public or Local Authority or body constituted by the State or under the laws of the State and the Authority or body repays such moneys out of its revenue the State may out of moneys so repaid make its sinking fund contributions in respect of the loan moneys so advanced.

(10.) In respect of any loan (except any of the loans referred to in sub-clause (11.) of this clause) raised after the 30th June, 1927, by a State or by the Commonwealth for and on behalf of a State to meet a revenue deficit accruing after that date no sinking fund contribution shall be payable by the Commonwealth, but that State shall for a period sufficient to provide for the redemption of that loan pay from revenue in each year during such period a sinking fund contribution at a rate of not less than 4 per centum per annum of the amount of that loan. For the purposes of this sub-clause the sinking fund contributions of the State shall be deemed to accumulate at the rate of  $4\frac{1}{2}$  per centum per annum compounded.

Varied by Agreement of 15th November, 1944, Clause 5. Variation became effective from 1st July, 1927.—Agreement of 15th November, 1944, Clause 6. (2.).

(11.) (a) In respect of loans raised by a State or by the Commonwealth for and on behalf of a State on the security of Commonwealth Treasury Bills to meet a revenue deficit accruing after 30th June, 1927, and before 1st July, 1935 (such loans being referred to in this sub-clause as "special deficit loans"), the Commonwealth and the State shall respectively in each year during the period commencing on 1st July next succeeding the date on which the loans are raised and ending on 30th June, 1944, pay from revenue a sinking fund contribution at the rate of 5s. for each £100 of the total amount of the face values of the Commonwealth Treasury Bills which have been issued in respect of special deficit loans of that State and which are current on 30th June next preceding the commencement of the year in which the sinking fund contribution is payable.

Sub-clause (11.) inserted by Agreement of 15th November, 1944, Clause 5. Paragraph (a) became effective from 1st July, 1927.—Agreement of 15th November, 1944, Clause 6 (3.).

(b)—(i) The amount set out hereunder opposite the name of a State shall be applied by the National Debt Commission to the repurchase or redemption of securities issued in respect of special deficit loans of that State:—

New South Wales	..	..	..	..	£1,970,000
Victoria	..	..	..	..	260,000
Queensland	..	..	..	..	125,000
South Australia	..	..	..	..	300,000
Western Australia	..	..	..	..	335,000
Tasmania	..	..	..	..	10,000

£3,000,000

Effective from 1st July, 1944.—Agreement of 15th November, 1944, Clause 6 (4.).

(ii) The amount set out in sub-paragraph (i) of this paragraph opposite the name of a State represents the approximate aggregate as on 1st July, 1944, of the sinking fund contributions paid by the Commonwealth and that State under paragraph (a) of this sub-clause together with accumulations on those contributions at the rate of  $4\frac{1}{2}$  per centum per annum compounded.

THE SCHEDULE—*continued*.

(iii) The provisions of sub-clause (18.) of this clause, which require the State to make further sinking fund contributions at the rate of  $\frac{1}{2}$  per centum per annum of the face value of a cancelled security, shall not apply to or in respect of any security repurchased or redeemed under this paragraph.

Effective from  
1st July, 1944.—  
Agreement of  
15th November,  
1944, Clause 6  
(4.).

(c) In each year during the period of 39 years commencing on 1st July, 1944, the Commonwealth and the State concerned shall each pay from revenue a sinking fund contribution which, in the case of the Commonwealth, shall be at the rate of 5s. for each £100 of the amount of the special deficit loans of that State, and, in the case of the State, shall be at the rate of 15s. for each £100 of that amount. In this paragraph and paragraphs (d) and (e) of this sub-clause the amount of the special deficit loans of a State shall be taken to be the amount set out hereunder opposite the name of that State. viz. :—

New South Wales	..	..	..	..	..	£26,120,000
Victoria	..	..	..	..	..	3,995,000
Queensland	..	..	..	..	..	2,148,000
South Australia	..	..	..	..	..	4,920,000
Western Australia	..	..	..	..	..	5,390,000
Tasmania	..	..	..	..	..	445,000
						<hr/>
						£43,018,000

The sum which is to be taken as the amount of the special deficit loans of a State as set out in this paragraph opposite the name of that State represents the gross total of the special deficit loans of that State as on 1st July, 1944, less :—

- (i) the amount which the National Debt Commission is required under paragraph (b) of this sub-clause to apply to the repurchase or redemption of securities issued in respect of special deficit loans of that State; and
- (ii) the amount which that State has undertaken to apply to the redemption or repurchase of such securities.

Effective from  
1st July, 1944.—  
Agreement of  
15th November,  
1944, Clause 6  
(4.).

(d) All sinking fund contributions payable under paragraph (c) of this sub-clause in respect of the amount of special deficit loans of a State, and all further sinking fund contributions required to be made under sub-clause (18.) of this clause upon the cancellation of a security issued in respect of that amount, shall be applied to the repurchase or redemption of securities issued in respect of that amount.

Effective from  
1st July, 1944.—  
Agreement of  
15th November,  
1944, Clause 6  
(4.).

(e) When a loan is raised for the conversion, renewal or redemption of the whole or any portion of the amount of the special deficit loans of a State, the only sinking fund contributions to be made by the Commonwealth and the State in respect of the amount or portion so converted, renewed or redeemed shall be sinking fund contributions at the same rate and for the same period and upon the same amount as if such amount or portion had not been converted, renewed or redeemed.

(12.) All sinking fund contributions to be made in pursuance of this Part of this Agreement shall be debts payable to the National Debt Commission as follows :—

- (a) As regards the net public debt of a State existing on 30th June, 1927—by half-yearly instalments on 30th September and 31st March in each financial year or on such other dates as may be agreed between the Commonwealth and that State.
- (b) As regards loans raised after 30th June, 1927—by equal instalments on the dates on which interest on such loans is payable or on such other dates as may be agreed upon between the Commonwealth and the State concerned.

(13.) Subject to the next succeeding sub-clause all moneys and securities standing to the credit of sinking funds, redemption funds and funds of a like nature of a State existing on 30th June, 1929, shall forthwith be transferred by the States to the National Debt Commission. Nothing in this sub-clause contained shall be deemed to limit the power of a State to cancel before 30th June, 1929, any such securities.

(14.) Where the conditions relating to sinking funds, redemption funds, and funds of a like nature as aforesaid held by a State on trust or by trustees under statutory or contractual obligations preclude the transfer of those funds to the National Debt Commission, such funds shall remain under the control of the State or those trustees, and the National Debt Commission will either directly or through the State concerned make all future payments to the State or to those trustees from the sinking fund.

(15.) The sinking funds to be established under this Agreement shall be controlled by the National Debt Commission. The National Debt Commission may arrange with any State to act as its agent in connexion with payments due to bondholders.

THE SCHEDULE—*continued.*

(16.) Sinking fund contributions made under this Agreement in respect of the debts of a State and funds of that State transferred to the National Debt Commission under sub-clause (13.) of this clause will not be accumulated, but (subject to sub-clauses (14.) and (17.) of this clause) will be applied to the redemption of the public debts of that State and of loans raised by the Commonwealth for and on behalf of that State, or to the purchase of securities issued in respect thereof.

(17.) If at any time it is deemed inexpedient by the National Debt Commission to apply sinking funds in the manner set forth in sub-clause (16.) of this clause, such funds may be temporarily invested in any securities in which the National Debt Commission is from time to time by law authorized to invest moneys.

(18.) (a) When a security issued in respect of a public debt of a State or of a loan raised by the Commonwealth for and on behalf of a State is repurchased or redeemed by the National Debt Commission such security shall be cancelled—

- (i) if a repurchased security—on the last day of September, December, March, or June next ensuing after the date of repurchase, or on the date of maturity of the security whichever shall first occur; and
- (ii) if a redeemed security—on the date of redemption.

(b) In addition to the sinking fund contributions otherwise payable in respect of that debt or loan the State concerned shall—

- (i) as from the date of cancellation of each security and for the full period during which the said sinking fund contributions are payable make from revenue a further sinking fund contribution at the rate of  $4\frac{1}{2}$  per centum per annum of the face value of the cancelled security; and
- (ii) also pay to the National Debt Commission interest on the face value of each repurchased security at the rate provided by the security from the last date preceding the repurchase upon which interest was payable under the terms of the security up to the date of cancellation of the security.

(19.) (a) Subject to paragraph (b) of this sub-clause, a State may, from time to time, pay to the National Debt Commission a sum in addition to sinking fund contributions for the purpose of being applied to the repurchase or redemption of securities issued in respect of a public debt of the State or a loan raised by the Commonwealth for and on behalf of the State. The provisions of sub-clause (18.) of this clause shall apply with respect to any security so repurchased or redeemed (including any security repurchased or redeemed in accordance with paragraph (b) of this sub-clause) provided that the State shall not be required to make any further sinking fund contribution under sub-clause (18.) of this clause upon the cancellation of the security.

Inserted by  
Agreement of  
15th November,  
1944, Clause 5.

(b) If any such sum is tendered by the State to the National Debt Commission, and is accepted by the National Debt Commission, for the purpose mentioned in paragraph (a) of this sub-clause but subject to either or both of the following conditions, namely,

- (i) that the sum shall be applied to the repurchase or redemption of particular securities specified by the State;
- (ii) that sinking fund contributions of the Commonwealth and the State payable under sub-clause (2.), (6.), (8.), (10.) or (11.) of this clause in respect of the amount represented by the repurchased or redeemed securities shall cease as from the date of cancellation of those securities,

that sum shall be applied, and the condition or conditions shall take effect, accordingly.

(20.) (a) Where, upon the conversion or partial conversion at a discount of a loan raised by or on behalf of a State, sinking fund moneys are applied to the redemption of any amount of the converted loan, the State shall repay to the National Debt Commission from State revenue so much of the sinking fund moneys so applied as does not exceed the aggregate amount of the discounts allowed to subscribers to the loan raised to effect the conversion or partial conversion.

Inserted by  
Agreement of  
15th November,  
1944, Clause 5.

Effective from  
1st July, 1937.—  
Agreement of  
15th November,  
1944, Clause 6  
(6.).

(b) Repayment by the State shall, unless otherwise approved by the National Debt Commission, be by equal annual instalments extending over the period of the loan raised to effect the conversion or partial conversion. For the purpose of calculating the amount of the annual instalments any broken portion of a year shall be disregarded.

(c) Where, by the terms of the loan raised to effect the conversion or partial conversion, the borrower has an option as to the date upon which the borrower shall be entitled to redeem the loan, the period of the loan shall, for the purposes of this sub-clause, be deemed to be the period terminating upon the earliest date of redemption provided for by the terms of the loan.

THE SCHEDULE—*continued*.

(d) All repayment instalments payable to the National Debt Commission in pursuance of this sub-clause shall be payable at such times as shall be fixed by the National Debt Commission, and shall be applied as if they were sinking fund contributions made by the State under this clause, provided that the State shall not be required to make any further sinking fund contribution under sub-clause (18) of this clause upon the cancellation of any security to the repurchase or redemption of which any repayment instalment has been applied

(21) All sinking fund contributions payable under this Agreement in respect of overseas debt, and all further sinking fund contributions so payable upon the cancellation of securities in respect of overseas debt, shall be calculated at the mint par of exchange prevailing on 1st July, 1927.

## TRANSFERRED PROPERTIES.

13. It is agreed that all questions between the Commonwealth and the States relating to State properties transferred to the Commonwealth or acquired by the Commonwealth under section 85 of the Constitution shall be settled as follows :—

(a) The States will as from 1st July, 1929, and as between the Commonwealth and the States be completely free and discharged from all liability whether in respect of principal, interest or sinking fund, or otherwise, which liability shall be assumed by the Commonwealth in respect of so much of the public debts of the States bearing interest at the rate of 5 per centum per annum, taken over by the Commonwealth as aforesaid as amounts to the agreed value of transferred properties, namely, £10,924,323, apportioned to the several States as follows :—

New South Wales	£1,788,005
Victoria	2,302,862
Queensland	1,560,639
South Australia	1,035,631
Western Australia	736,432
Tasmania	500,754
<b>Total</b>	<b>£10,924,323</b>

(b) The particular portion of the public debt of each State in respect of which the States shall become free and discharged from liability shall be determined by the Commonwealth.

(c) Each State will issue to the Commonwealth freehold titles (or, if the laws of any State do not permit of the issue of freehold titles, then titles as near to freehold as the laws of that State will permit) for transferred properties consisting of land or interests in land in that State, and all liability of the Commonwealth to the State in respect of transferred properties shall as from the 1st July, 1929, be extinguished.

(d) The provisions of Clauses 11 and 12 of this Agreement shall not apply to the said amount of £10,924,323.

## PART IV.—MISCELLANEOUS.

## EXPENSES OF LOAN FLOTATION.

14.—(1.) Each State shall repay to the Commonwealth all expenses incurred or payments made by the Commonwealth in the performance of this Agreement in relation to the State, including the following expenses and payments :—

- (a) Loan flotation charges;
- (b) Management charges;
- (c) Stamp duties on transfer of securities;
- (d) Commission on payment of interest;
- (e) Expenses incurred in the conversion renewal redemption or consolidation of loans;
- (f) Exchange on transference of moneys.

(2.) Unless it is otherwise agreed between the Commonwealth and a State, the Commonwealth will not do anything in connexion with a loan of that State existing on the 30th June, 1927, or raised thereafter pursuant to this Agreement, which, if done by that State, would be a breach of any now existing agreement by that State with any Bank.

(3.) A certificate by the Auditor-General of the Commonwealth stating the amount to be repaid by a State to the Commonwealth and the matter in respect of which the repayment is to be made shall, in the event of a dispute, be conclusive as to the amount and matter stated.

Inserted by  
Agreement of  
15th November,  
1944, Clause 5.  
Effective from  
1st July, 1927.—  
Agreement of  
15th November,  
1944, Clause 6  
(7.).

THE SCHEDULE—*continued.*

## ALTERATION OF THE CONSTITUTION.\*

15. The Commonwealth will take the necessary action to submit to the Parliament of the Commonwealth and to the electors proposals for the alteration of the Constitution of the Commonwealth in the following form —

“ 105A.—(1.) The Commonwealth may make agreements with the States with respect to the public debts of the States, including—

- (a) the taking over of such debts by the Commonwealth ;
- (b) the management of such debts ;
- (c) the payment of interest and the provision and management of sinking funds in respect of such debts ;
- (d) the consolidation, renewal, conversion, and redemption of such debts ;
- (e) the indemnification of the Commonwealth by the States in respect of debts taken over by the Commonwealth ; and
- (f) the borrowing of money by the States or by the Commonwealth or by the Commonwealth for the States.

(2) The Parliament may make laws for validating any such agreement made before the commencement of this section.

(3.) The Parliament may make laws for the carrying out by the parties thereto of any such agreement.

(4.) Any such agreement may be varied or rescinded by the parties thereto.

(5.) Every such agreement and any such variation thereof shall be binding upon the Commonwealth and the States parties thereto, notwithstanding anything contained in this Constitution or the constitution of the several States or in any law of the Parliament of the Commonwealth or of any State.

(6.) The powers conferred by this section shall not be construed as being limited in any way by the provisions of section 105 of this Constitution ”

## INDEMNITY.

16. Each State agrees with the Commonwealth that it will by the faithful performance of its obligations under this Agreement indemnify the Commonwealth against all liabilities whatsoever in respect of the public debt of that State taken over by the Commonwealth as aforesaid (other than the liabilities of the Commonwealth under this Agreement to pay interest and to make sinking fund contributions and under Clause 13 of this Agreement), and in respect of all loans of that State in respect of which this Agreement provides that sinking fund contributions shall be made.

## ACCOUNTS.

17. Separate accounts shall be kept by the Commonwealth for each State in respect of Debt, Interest, and Sinking Funds.

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\* The proposals contained in Clause 15 were submitted to the Parliament of the Commonwealth and to the electors and were approved in accordance with the Constitution of the Commonwealth. The law embodying the proposals became operative on 13th February, 1929 (Constitution Alteration (State Debts), No. 1 of 1929).



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## APPENDIX.

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CONSTITUTION ALTERATION (POST-WAR  
RECONSTRUCTION AND DEMOCRATIC  
RIGHTS) 1944.

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## A PROPOSED LAW

To alter the Constitution for a limited period by empowering the Parliament to make Laws in relation to Post-war Reconstruction, and by including Provisions to safeguard Freedom of Speech and Expression and Freedom of Religion.\*

**B**E it enacted by the King's Most Excellent Majesty, the Senate, Preamble.  
and the House of Representatives of the Commonwealth of Australia, with the approval of the electors, as required by the Constitution, as follows :—

1. This Act may be cited as *Constitution Alteration (Post-war Reconstruction and Democratic Rights) 1944.* Short title.

2. The Constitution is altered by inserting, after Chapter I, the following Chapter and section :—

### “ CHAPTER I A.—TEMPORARY PROVISIONS.

“ 60A.—(1.) The Parliament shall, subject to this Constitution, have power to make laws for the peace, order and good government of the Commonwealth with respect to— Additional legislative powers and guarantees.

- (i) the reinstatement and advancement of those who have been members of the fighting services of the Commonwealth during any war, and the advancement of the dependants of those members who have died or been disabled as a consequence of any war ;
- (ii) employment and unemployment ;
- (iii) organized marketing of commodities ;
- (iv) companies, but so that any such law shall be uniform throughout the Commonwealth ;
- (v) trusts, combines and monopolies ;
- (vi) profiteering and prices (but not including prices or rates charged by State or semi-governmental or local governing bodies for goods or services) ;
- (vii) the production and distribution of goods, but so that—
  - (a) no law made under this paragraph with respect to primary production shall have effect in a State until approved by the Governor in Council of that State ; and
  - (b) no law made under this paragraph shall discriminate between States or parts of States ;

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\* This Proposed Law was passed by an absolute majority of each House of the Parliament and was submitted to the electors of the several States on 19th August, 1944, but was not approved by the majorities of electors required by Section 128 of the Constitution.

- (viii) the control of overseas exchange and overseas investment ;  
and the regulation of the raising of money in accordance  
with such plans as are approved by a majority of  
members of the Australian Loan Council ;
- (ix) air transport ;
- (x) uniformity of railway gauges ;
- (xi) national works, but so that, before any such work is undertaken  
in a State, the consent of the Governor in Council of that  
State shall be obtained and so that any such work so  
undertaken shall be carried out in co-operation with the  
State :
- (xii) national health in co-operation with the States or any of  
them ;
- (xiii) family allowances ; and
- (xiv) the people of the aboriginal race.

“(2.) Neither the Commonwealth nor a State may make any law  
for abridging the freedom of speech or of expression.

“(3.) Section one hundred and sixteen of this Constitution shall  
apply to and in relation to every State in like manner as it applies  
to and in relation to the Commonwealth.

“(4.) A regulation of a legislative character under the authority  
of any law made by the Parliament in the exercise of any power  
conferred by sub-section (1.) of this section—

- (a) shall, subject to this section, take effect on the expiration or  
the fourteenth day after its contents have been notified  
in the manner provided by the Parliament to each senator  
and each member of the House of Representatives or on  
such later date as is specified in the regulation ;
- (b) shall not take effect if, within fourteen days after its contents  
have been so notified, either House of the Parliament  
passes a resolution disapproving of the regulation ; and
- (c) shall take effect on the date of its making or on such later  
date as is specified in the regulation, if the Governor-General  
in Council declares on specified grounds that the making  
of the regulation is urgently required.

“(5.) This section shall continue in force until the expiration of a  
period of five years from the date upon which Australia ceases to be  
engaged in hostilities in the present war, and shall then cease to have  
effect, and no law made by the Parliament with respect to any matter  
specified in sub-section (1.) of this section shall continue to have any  
force or effect by virtue of this section after this section has ceased  
to have effect.”.

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# INDEX TO ACTS

PASSED IN THE

YEAR 1944.

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# INDEX TO ACTS, 1944.

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